



OFFICE OF THE COMMISSIONER OF GST & CENTRAL EXCISE, CHENNAI - OUTER

माल और सेवा कर एवं केंद्रीय उत्पाद शुल्क आयुक्त का कार्यालय, चेन्नई - आउटर
NEWRY TOWERS : NO. 2054 - I : II AVENUE : ANNA NAGAR : CHENNAI-600 040
न्यूरीटावर्स, सं. 2054 - I : II एवेन्यू : अण्णानगर:चेन्नै 600040

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सीसी.सं./C.No.IV/16/1/2017-CH.Outer -Tech.(Trade Notice) दिनांक/Dated: .11.2017

GST TRADE NOTICE NO.21/2017

Subject: Eleventh Amendment to CGST Rules- Notification No. 51/2017-
Central Tax -GST dated 28.10.2017- Reg.

Attention of the Trade is invited to the Notification No. 51/2017-Central Tax dated 28.10.2017 issued by the Central Board of Excise and Customs on the above subjects, which are reproduced hereunder.

2. G.S.R.....(E):- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

- (i) These rules may be called the Central Goods and Services Tax (Eleventh Amendment) Rules, 2017.
- (ii) They shall come into force on the date of their publication in the Official Gazette.

3. In the Central Goods and Services Tax Rules, 2017, -

- (i) in rule 24, in sub-rule (4), for the words, figures and letters "on or before 31st October, 2017", the words, figures and letters "on or before 31st December, 2017" shall be substituted;
- (ii) in rule 45, in sub-rule (3), after the words "succeeding the said quarter", the words "or within such further period as may be extended by the Commissioner by a notification in this behalf: Provided that any extension of the time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner." shall be inserted;
- (iii) in rule 96, in sub-rule (2), the following provisos shall be inserted, namely:- "Provided that where the date for furnishing the details of

outward supplies in FORM GSTR-1 for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of FORM GSTR-1 after the return in FORM GSTR-3B has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in FORM GSTR-1 for the said tax period.”;

- (iv) in rule 96A, in sub-rule (2), the following provisos shall be inserted, namely:-

“Provided that where the date for furnishing the details of outward supplies in FORM GSTR-1 for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of FORM GSTR-1 after the return in FORM GSTR-3B has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in FORM GSTR-1 for the said tax period.”

4. All the Deputy/Assistant Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assessee falling under their respective jurisdiction.

5. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.


(G.RAVINDRANATH)
COMMISSIONER

To

1. As per Mailing List (Trade & Department)
2. The Superintendent, Computer Section, Chennai North Commissionerate for uploading in Official website.

Copy submitted to:

3. The Principal Chief Commissioner of GST & C.Ex., Chennai-34