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GOVERNMENT OF INDIA
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE
TAMILNADU & PUDUCHERRY
No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C.No. IV/16/268/2017- Pr.CCO (GST-3)

Date: 29-08-2017

GST TRADE NOTICE NO.018/2017

Sub: **GST** – Amendment to various Central Tax (Rate)/ Integrated Tax (Rate)/Union Territory Tax (Rate) Notifications and Central Tax Notification No.25/2017-Central Tax and No.25/2017-Central Tax on time limit for furnishing of returns in Forms GSTR-5A and GSTR-6 – Communication thereof - Reg.

The Central Board of Excise & Customs [CBEC] has issued the following Notifications relating to (i) amendment to various Central Tax (Rate)/Integrated Tax (Rate)/Union Territory Tax (Rate) Notifications and (ii) extension of time limit for furnishing of return in Forms GSTR-5A and GSTR-6. The gist of the notifications are highlighted hereunder:

Sl. No.	Notification No. & date	Provisions amended	Effect of amendments
1	No.20/2017-Central Tax (Rate) dated 22.08.2017	Notification No.11/2017-Central Tax (Rate) dated 28.06.2017	<ul style="list-style-type: none"> (i) CGST rates on specified supplies of Works Contract Services, job work for textile & textile products, printing service of books, newspapers etc, admission to planetarium have been reduced (ii) Option has been provided to GTA & transport of passengers by motorcab service providers to avail full ITC & discharge CGST @ 6%
2	No.20/2017-Integrated Tax (Rate) dated 22.08.2017	Notification No.08/2017-Central Tax (Rate) dated 28.06.2017	<ul style="list-style-type: none"> (i) IGST rates on specified supplies of Works Contract Services, job work for textile & textile products, printing service of books, newspapers etc, admission to planetarium have been reduced (ii) Option has been provided to GTA & transport of passengers by motorcab service providers to avail full ITC & discharge IGST @ 12%
3	No.20/2017-Union Territory Tax (Rate) dated 22.08.2017	Notification No.11/2017-Union Territory Tax (Rate) dated 28.06.2017	<ul style="list-style-type: none"> (i) UTGST rates on specified supplies of Works Contract Services, job work for textile & textile products, printing service of books, newspapers etc, admission to planetarium have been reduced (ii) Option has been provided to GTA & transport of passengers by motorcab service providers to avail full ITC & discharge UTGST @ 6%
4	No.21/2017-Central Tax (Rate) dated 22.08.2017	Notification No.12/2017-Central Tax (Rate) dated 28.06.2017	<ul style="list-style-type: none"> i. Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India has been exempted, subject to conditions specified. ii. Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System(PDS) against consideration in the form of commission or margin has been exempted iii. Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin has been exempted iv. Exemption has been granted to Services of general insurance business provided under Restructured Weather Based Crop Insurance Scheme (RWCIS) and "Pradhan Mantri Fasal BimaYojana (PMFBY) in place of Modified National Agricultural Insurance Scheme and National Agricultural Insurance Scheme notified earlier. v. Clause (iii) has been inserted in Explanation under para 3 of the said notification as follows:-(iii) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm."
5	No.21/2017-Integrated Tax (Rate) dated 22.08.2017	Notification No.09/2017-Integrated Tax (Rate) dated 28.06.2017	-do-
6	No.21/2017-Union Territory Tax (Rate) dated 22.08.2017	Notification No.12/2017-Union Territory Tax (Rate) dated 28.06.2017	-do-
7	No.22/2017-Central Tax (Rate) dated 22.08.2017	Notification No.13/2017-Central Tax (Rate) dated 28.06.2017	<ul style="list-style-type: none"> i. For payment of CGST under reverse charge mechanism in respect of GTA Service, the category of service has been amended as "Supply of Services by a goods transport agency (GTA) who has not paid central tax at the rate of 6% in respect of transportation of goods by road" ii. Under explanation after clause (d) the following clause has been inserted "(e) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm."

8	No.22/2017-Integrated Tax (Rate) dated 22.08.2017	Notification No.10/2017-Integrated Tax (Rate) dated 28.06.2017	<p>i. For payment of IGST under reverse charge mechanism in respect of GTA Service, the category of service has been amended as "Supply of Services by a goods transport agency (GTA) who has not paid integrated tax at the rate of 12% in respect of transportation of goods by road"</p> <p>ii. Under explanation after clause (d) the following clause has been inserted "(e) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm."</p>
9	No.22/2017-Union Territory Tax (Rate) dated 22.08.2017	Notification No.13/2017-Union Territory Tax (Rate) dated 28.06.2017	<p>i. For payment of UTGST under reverse charge mechanism in respect of GTA Service, the category of service has been amended as "Supply of Services by a goods transport agency (GTA) who has not paid union territory tax at the rate of 6% in respect of transportation of goods by road"</p> <p>ii. Under explanation after clause (d) the following clause has been inserted "(e) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm."</p>
10	No.23/2017-Central Tax (Rate) dated 22.08.2017	Notification No.17/2017-Central Tax (Rate) dated 28.06.2017	The tax on intra-State supplies relating to services provided by way of house-keeping such as plumbing, carpentering etc shall be paid by the electronic commerce operator
11	No.23/2017-Integrated Tax (Rate) dated 22.08.2017	Notification No.14/2017-Integrated Tax (Rate) dated 28.06.2017	-do-
12	No.23/2017-Union Territory Tax (Rate) dated 22.08.2017	Notification No.17/2017-Union Territory Tax (Rate) dated 28.06.2017	-do-
13	No.25/2017-Central Tax dated 28.08.2017	FORM GSTR-5A	Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India is to be filed in FORM GSTR-5A. The last date for filing of FORM GSTR-5A for the month of July-2017 is extended to 15.09.2017 .
14	No.26/2017-Central Tax dated 28.08.2017	FORM GSTR-6	Input Service Distributor is required to file return in Form GSTR-6. The last date for filing of FORM GSTR-6 for the months of July-2017 and August-2017 is extended to 08.09.2017 and 23.09.2017 respectively.

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the about the contents of the aforesaid references and for complete details, the respective references may please be referred in the CBEC's website www.cbec.gov.in.

3. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.

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



[C.P. RAO]
PRINCIPAL CHIEF COMMISSIONER

- To
- The Principal Commissioner / Commissioner of GST and Central Excise, Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem / Tiruchirappalli / Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit / Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals Commissionerates
 - The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam, No.3, Kamarajar Salai, Chepauk, Chennai-600005 [By e-mail]
 - Zonal RAC Members [By e-mail]

Copy to

- The Superintendent, Computer Section, Chennai North Commissionerate [for uploading in website]
- Sr. PS to Pr. Chief Commissioner