GST TRADE NOTICE NO.037/2017


The Central Board of Excise & Customs [CBEC] has issued the following Notifications / Circulars on various subjects and the gist of the Notifications / Circulars are detailed as hereunder:

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<th>Sl. No.</th>
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<td>1</td>
<td>47/2017-Central Tax, 18.10.2017</td>
<td>Tenth Amendment to the CGST Rules, 2017.</td>
<td>Rule 89(1) – 3rd proviso substituted To include the supplier of deemed export supplies for filing refund application in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund. Rule 96(1)(a) – Pertains to refund of integrated tax paid on export of goods or services under bond or Letter of Undertaking. The words &quot;or such further period as may be allowed by the Commissioner&quot; has been inserted. Form GST RFD-01 - Statements 2 and 4 have been modified to include Cess.</td>
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<td>2</td>
<td>48/2017-Central Tax, 18.10.2017</td>
<td>Seeks to notify certain supplies as deemed exports under section 147 of the CGST Act, 2017.</td>
<td>Board has notified the supplies of the following description as deemed exports: i. Supply of goods by a registered person against Advance Authorisation ii. Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation iii. Supply of goods by a registered person to Export Oriented Unit iv. Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30th June, 2017 (as amended) against Advance Authorisation.</td>
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| 3      | 49/2017-Central Tax, dt. 18.10.2017  | Seeks to notify the evidences required to be produced by the supplier of deemed export supplies for claiming refund under rule 89(2)(g) of the CGST rules, 2017 | Board has notified the following documents as evidences which are required to be produced by the supplier of deemed export supplies for claiming refund:  
| i. | Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it  
| ii. | An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him  
| iii. | An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund |
| 4      | 50/2017-Central Tax, dt. 24.10.2017 | Form GSTR-3B - Waiver of late fee | Goods and Services Tax Practitioner - Enrolling or rejecting application:  
The Assistant Commissioner/Deputy Commissioner, having jurisdiction over the place declared as address in the application for enrolment as GST Practitioner in FORM GST PCT-1 as the officer authorized to approve or reject the said application.  
|      |                                     |        | It is also clarified that the applicant shall be at liberty to choose either the Centre or the State as the enrolling authority. The choice will have to be specified by the applicant in Item 1 of Part B of FORM GST PCT-1. |
| 5      | Circular No 9/9/2017- GST dt. 18-10-2017 | Authorized officer for enrollment of Goods and Services Tax Practitioner | Supply of goods on approval basis:  
|      |                                     |        | Goods which are taken for supply on approval basis can be moved from the place of business of the registered supplier to another place within the same State or to a place outside the State on a delivery challan along with the e-way bill wherever applicable and the invoice may be issued at the time of delivery of goods.  
For this purpose, the person carrying the goods for such supply can carry the invoice book with him so that he can issue the invoice once the supply is fructified. It is further clarified that all such supplies, where the supplier carries goods from one State to another and supplies them in a different State, will be inter-state supplies and attract integrated tax in terms of Section 5 of the Integrated Goods and Services Tax Act, 2017.  
This clarification would be applicable to all goods supplied under similar situations. |
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<td>7</td>
<td>Circular No 11/11/2017- GST dt. 20-10-2017</td>
<td>Clarification on taxability of printing contracts</td>
<td><strong>Supply of service:</strong> In the case of printing of books, pamphlets, brochures, annual reports, and the like, where only content is supplied by the publisher or the person who owns the usage rights to the intangible inputs while the physical inputs including paper used for printing belong to the printer, supply of printing [of the content supplied by the recipient of supply] is the principal supply and therefore such supplies would constitute supply of service falling under heading 9989 of the scheme of classification of services. <strong>Supply of goods:</strong> In case of supply of printed envelopes, letter cards, printed boxes, tissues, napkins, wall paper etc. falling under Chapter 48 or 49, printed with design, logo etc. supplied by the recipient of goods but made using physical inputs including paper belonging to the printer, predominant supply is that of goods and the supply of printing of the content [supplied by the recipient of supply] is ancillary to the principal supply of goods and therefore such supplies would constitute supply of goods falling under respective headings of Chapter 48 or 49 of the Customs Tariff</td>
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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 assessees 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

i. 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

ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam,
   No.3, Kamarajar Salai, Chepauk, Chennai-600005  [By e-mail]

iii. Zonal RAC Members  [By e-mail]

Copy to

The Superintendent, Computer Section, Chennai North Commissionerate
[For uploading in website]