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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/16/10/2018-PCCO

Date: 19 -02-2018

GST TRADE NOTICE No.008/2018

Sub: GST – **Postponement of E-way Bill Rules** - Notification No.11/2018-CT dated 02.02.2018 - **Proper Officer under Sections 73 and 74 of CGST Act, 2017 and under the IGST Act, 2017 and monetary limits for issue of show cause notice and orders** - GST Circular No.31/05/2018-GST dated 09.02.2018 – **Clarification on taxability of hostel accommodation to students by Trust, healthcare / ancillary services provided by hospitals, payment of fees/penalty to Consumer Disputes Redressal Commission, joyrides, etc** - GST Circular No.32/06/2018-GST dated 12.02.2018 - Communication thereof - Reg.

Please refer to this office GST Trade Notice No.05/2017 dated 06.07.2017 and GST Trade Notice No.001/2018 dated 09.01.2018 communicating references pertaining to appointed date of E-way bill rules and assignment of proper officers for provisions other than registration and composition under the CGST Act, 2017.

2. In continuation, the Central Board of Excise & Customs [CBEC] has issued the following Notification / Circulars pertaining to E-way bill Rules, issue of show cause notice and Orders by Proper Officers and clarification on taxability of certain activities:

- i. Notification No.11/2018-Central Tax dated 02.02.2018
- ii. Circular No.31/05/2018-GST dated 09.02.2018
- iii. Circular No.32/06/2018-GST dated 12.02.2018

3. The reference and gist of the issues are detailed hereunder:

4. **Notification No.11/2018-Central Tax dated 02.02.2018** - The earlier notification No.74/2017 – Central Tax dated the 29.12.2017 wherein, 01.02.2018 was notified as the effective date for E-way Bill Rules has been rescinded [Refer GST Trade Notice No.001/2018 dated 09.01.2018]. Consequently, the date of effect of E-way Bill Rules is postponed until further notification in this regard.

5.0 **Circular No.31/05/2018-GST dated 09.02.2018** – The salient features are furnished hereunder.

5.1 **Superintendent of Central Tax empowered to issue SCN and orders:** An entry vide Sl.No.viii(a) under Sl.No.4 of the Table on page 3 of Circular No.3/3/2017-GST dated 05.07.2017 is added to assign functions under sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 74 of the CGST Act, 2017 to Superintendent of Central Tax. Corresponding amendment is made by removing entry under Sl.No.vi under Sl.No.3 of the said Table.

5.2 Assigning of proper Officer: By virtue of provisions under sub-section (2) of Section 5 of the CGST Act, 2017, all officers upto the rank of Additional/Joint Commissioner of Central Tax are assigned as the Proper Officer for issuance of show cause notice and orders under (1), (2), (3), (5), (6), (7), (9) and (10) of Sections 73 and 74 of the CGST Act, 2017. Further, they are so assigned under the IGST Act, 2017 as well, as per Section 3 readwith Section 20 of the Act.

5.3 Monetary limits prescribed: The monetary limits for issuance of Show Cause Notices and passing of Orders under Sections 73 and 74 of CGST Act / made applicable to matters in relation to integrated tax vide Section 20 of the IGST Act as the case may be, for different levels of Officers of Central Tax has been prescribed, as detailed hereunder:

Sl. No.	Officer of Central Tax	Amount of Central Tax (including cess) not paid or short paid or erroneously refunded or input tax credit of central tax wrongly availed or utilized	Amount of Integrated Tax (including cess) not paid or short paid or erroneously refunded or input tax credit of integrated tax wrongly availed or utilized	Amount of Central Tax and Integrated Tax (including cess) not paid or short paid or erroneously refunded or input tax credit of central tax and integrated tax wrongly availed or utilized
1	Superintendent	Not exceeding Rupees 10 Lakhs	Not exceeding Rupees 20 Lakhs	Not exceeding Rupees 20 Lakhs
2	Deputy or Assistant Commissioner	Above Rupees 10 Lakhs and not exceeding Rupees 1 Crore	Above Rupees 20 Lakhs and not exceeding Rupees 2 Crores	Above Rupees 20 Lakhs and not exceeding Rupees 2 Crores
3	Additional or Joint Commissioner	Above Rupees 1 Crore without any limit	Above Rupees 2 Crores without any limit	Above Rupees 2 Crores without any limit

5.4 Powers of Central Tax Officers of Audit Commissionerates and Directorate General of GST Intelligence [DGGSTI]: The Central Tax Officers of Audit Commissionerates and DGGSTI shall exercise power only to issue Show Cause Notices [SCN]. A SCN issued by them shall be adjudicated by the competent Central Tax Officer of the Executive Commissionerate in whose jurisdiction the noticee is registered.

5.5 Principal places of business falling in multiple Commissionerates - In case there are more than one noticees mentioned in the SCN having their principal places of business falling in multiple Commissionerates, the SCN shall be adjudicated by the competent central tax officer in whose jurisdiction, the principal place of business of the noticee from whom the highest demand of central tax and/or integrated tax (including cess) has been made falls. However, notwithstanding anything contained herein in above, a SCN issued by DGGSTI in which the principal places of business of the noticees fall in multiple Commissionerates and where the central tax and/or integrated tax (including cess) involved is more than Rs.5 Crores shall be adjudicated by an officer of the rank of Additional Director/Additional Commissioner (as assigned by the Board), who shall not be on the strength of DGGSTI and working there at the time of adjudication.

5.6 SCNs issued on similar issues to a noticee and made answerable to different levels of adjudicating authorities within a Commissionerate - In such cases, the SCNs should be adjudicated by the adjudicating authority competent to decide the case involving the highest amount of central tax and/or integrated tax (including cess).

6. **Circular No.32/06/2018-GST dated 12.02.2018** – Vide this Circular, clarification has been issued on the following issues:

- i. Hostel accommodation provided to the students by Trusts
- ii. Payment of fees / Penalty with the Consumer Disputes Redressal Commissions
- iii. Elephant/camel joy rides, rickshaw ride and boat ride
- iv. Rental Services of self-propelled access equipment (Boom Scissors/Telehandlers)
- v. Services provided by senior Doctors, Consultants etc hired by Hospitals, ancillary services related to Healthcare services provided by hospitals, food supplied to doctors, staff, patients, attendants, visitors etc
- vi. Taxability of Cost Petroleum

7. This Trade Notice is being issued so as to sensitize the trade and field formations 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.

8. 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.

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

10. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of this Office.



[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]**

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