	Phone No. 28331010/28335012 Fax No. 044-28331050/1015 email : ccu-cexchn@nic.in
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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-Vol.II

Date: 24.10.2018

GST TRADE NOTICE NO. 042/2018

Sub: **GST Notifications & Circulars** - Notification No 53/2018 Central Tax dated 9.10.2018, 54/2018 Central Tax dated 9.10.2018, 55/2018 Central Tax dated 21.10.2018, GST Circular No 65/39/2018-DOR dated 14.9.2018, GST circular No 66/40/2018 GST dated 26.9.2018, GST Circular No 67/41/2018-DOR dated 28.9.2018, GST Circular No 68/42/2018-GST dated 5.10.2018, Notification No 03/2018-Integrated tax dated 22.10.2018, Notification No 12/2018- Union Territory Tax dated 28.9.2018, Notification No 13/2018 -Union Territory Tax dated 28.9.2018, Notification No 14/2018 -Union Territory Tax dated 8.10.2018 Notification No 15/2018 -Union Territory Tax dated 8.10.2018 - Communication thereof - Regarding

The Central Board of Indirect Taxes & Customs [CBIC] has issued the following Notifications and circulars under Central Tax, Union Territory Tax, and Integrated Tax. The Gist of the Notifications/circulars are tabulated hereunder:


Sl. No.	Notification/circular No & date	Gist of the Notification /circular
1	Notification No 53/2018 Central tax dated 9.10.2018	Amendment to Central Goods and service tax Rules 2017 - Eleventh Amendment Rules 2018 - Substitution of Sub Rule 96(10) with effect from 23.10.2017 in CGST Rules 2017.
2	Notification No 54/2018 Central tax dated 9.10.2018	Amendment to Central Goods and service tax Rules 2017 - Twelfth Amendment Rules 2018 -Substitution of Sub Rule 89 (4B) in CGST Rules 2017.
3	Notification No 55/2018 Central tax dated 21.10.2018	Amendment to Notification No 34/2018 Central Tax dated 10.8.2018- Insertion of proviso after third proviso in the first paragraph of the Notification.
4	Circular No.65/39/2018-DOR dated 14.9.2018	Guidelines for deduction and deposits of TDS by the DDO under GST.
5	Circular No.66/40/2018-GST dated 26.09.2018	GST on Residential programmes or Camps meant for advancement in Religion , Spirituality or Yoga by Religious and Charitable trusts - reg
6	Circular No.67/41/2018-DOR dated 28.9.2018	Modification to the Guidelines for deduction and deposits of TDS by DDO under GST as clarified in Circular No.65/39/2018-DOR dated 14.9.2018-reg

7	Circular No.68/42/2018-GST dated 5.10.2018	Notifications issued under CGST Act 2017 applicable to Goods & services Tax (Compensation to States) Act , 2017.
8	Notification No 03/2018 Integrated tax dated 22.10.2018	Central Government on the recommendation of the council and in supersession of the Notification No 8/2017 Integrated Tax dated 14.9.2017 has specified the certain categories of persons who shall be exempted from obtaining registration under CGST Act 2017. Refer this office Trade Notice No 24/2017 dated 21.9.2017.
9	Notification No 12/2018- Union Territory Tax dated 28.09.2018	Central Government on the recommendation of the council notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at the rate of half percent of the net value of intra union territory (without legislature) taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.
10	Notification No 13/2018- Union Territory Tax dated 28.09.2018	Central Government on the recommendation of the council notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at the rate of one percent of the net value of inter union territory (without legislature) taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.
11	Notification No 14/2018- Union Territory Tax dated 8.10.2018	Central Government Notifies the constitution of the Authority for Advance Ruling in the union Territories of Andaman Nicobar islands, Chandigarh, Daman & Diu, Dadar & Nagar Haveli, and Lakshadweep.
12	Notification No 15/2018- Union Territory Tax dated 8.10.2018	Central Government Notifies the constitution of the Appellate Authority for Advance Ruling in the union Territories of Andaman Nicobar islands, Chandigarh, Daman & Diu, Dadar & Nagar Haveli, and Lakshadweep.

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the ~~about~~ contents of the aforesaid references and for complete details, the respective references may please be referred In the CBIC's website www.cbic.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 Tax payers falling under their respective jurisdiction.

4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notices 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 / Tiruchirapally
Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit /
Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals - **[By e-mail]**

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

iii. The Commissioner of State Tax, Puducherry, First Floor, 100 Feet Road,
Ellapillaichavadi, Puducherry

iv. Zonal RAC Members

[By e-mail]

Copy to the Superintendent, Computer Section, Chennai North Commissionerate -

For uploading in the website