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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: 25.9.2018

GST TRADE NOTICE NO. 040/2018

Sub: **GST - Notifications-** Central Tax Notification No.35/2018 dt.21.8.2018, No 36/2018 dated 24.8.2018, No 37/2018 dated 24.8.18, No 38/2018 dated 24.8.2018, No 39/2018 dated 4.9.2018, No 40/2018 dated 4.9.18, No 41/2018 dated 4.9.18, No 42/2018 dated 4.9.2018, No 43/2018 dated 10.9.18, No 44/2018 dated 10.9.2018, No 45/2018 dated 10.9.2018, No 46/2018 dated 10.9.2018, No 47/2018 dated 10.9.18, 48/2018 dated 10.9.2018 ,No 49/2018 dated 13.9.2018 ,No 50/2018 dated 13.9.2018, No 51/2018 dated 13.9.2018 - Communication thereof - Regarding

The Central Board of Indirect Taxes & Customs [CBIC] has issued the following Central Tax Notifications. The Gist of the central Tax Notifications is detailed hereunder:

Sl. No.	Central Tax Notification No & date	Gist of the Central Tax Notification
1	Notification No 35/2018 Central tax dated 21.8.2018	Amendment to Notification No 34/2018 Central Tax dated 10.8.2018 Regarding filing of return in FORM GSTR -3B .for the months from July 2018 to March 2019
2	Notification No 36/2018 Central tax dated 24.8.2018	Amendment to Notification No 34/2018 Central Tax dated 10.8.2018 and No 35/2018 dated 21.8.18
3	Notification No 37/2018 Central tax dated 24.8.2018	Amendment to Notification No 32/2018 Central Tax dated 10.8.2018
4	Notification No 38/2018 Central tax dated 24.8.2018	Amendment to Notification NO 33/2018 Central Tax dated 10.8.2018
5	Notification NO 39/2018 Central tax dated 4.9.2018	Amendment to Central Goods and service tax Rules 2017 - Eight Amendment Rules 2018

6	Notification No 40/2018 central Tax dated 4.9.2018	Extension of time limit for making the declaration in FORM GST ITC -04 in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another , during the period from july 2017 to june 2018 till 30 th day of September 2018.
7	Notification No 41/2018 central tax dated 4.9.2018	Waives the late fee paid under section 47 of central Goods and services Tax Act 2017 for different classes of tax payers.
8	Notification No 42/2018 Central tax dated 4.9.2018	Extension of time limit for making the declaration in Form GST ITC -01by registered persons who have filed the application in FORM GST -CMP-04 between 2 nd day of March.2018 and 31 st day of March 2018.
9	Notification No 43/2018 Central tax dated 10.9.2018	Notifies special procedure for registered persons who have aggregate turnover of up to Rs 1.5 Crores in the preceding financial year or the current financial year , for furnishing the details of outward supply of goods or services or both in FORM GSTR -1
10	Notification No 44/2018 Central tax dated 10.9.2018	Extension of time limit for furnishing the details of outward supplies in FORM GSTR-1 by the registered persons who have aggregate turnover of more than Rs 1.5 Crores in the preceding financial year or the current financial year, for the months from July 2017 to September 2018 till 31 st day of October 2018 and for the months from October 2018 to March 2019 till the eleventh day of the succeeding Month.
11	Notification No 45/2018 Central Tax dated 10.9.2018	Amendment to Notification No 21/2017 central tax dated 8.8.2017 & Notification No 56/2017 central tax dated 15.11.2017
12	Notification No 46/2018 central tax dated 10.9.2018	Amendment to Notification No 35/2017 Central tax dated 15.9.2017 & Notification No 16/2018 Central tax dated 23.03.2018
13	Notification No 47/2018 central tax dated 10.9.2018	Amendment to Notification No 34/2018 Central tax dated 10.8.2018 Regarding filing of return in FORM GSTR -3B .for the months from July 2018 to March 2019
14	Notification No 48/2018 central tax dated 10.9.18	Amendment to Central Goods and service tax Rules 2017 – Ninth Amendment Rules 2018
15	Notification NO 49/2018 Central tax dated 13.9.2018	Amendment to Central Goods and service tax Rules 2017 – Tenth Amendment Rules 2018
16	Notification No 50/2018 central tax dated 13.9.18	Central Government appoints the first day of October 2018 as the date on which the provisions of section 51 of CGST Act 2017comes in to force.
17	Notification No 51/2018 central tax dated 13.9.18	Central Government appoints the first day of October 2018 as the date on which the provisions of section 52 of CGST Act 2017comes in to force.

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 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 assesses 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 / 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, Kama ajar 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 - For uploading in website