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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: 12-03-2018

GST TRADE NOTICE No.011/2018

Sub: **GST - Amendment to CGST Rules and rescinding of Notification No.6/2018-CT dated 23.01.2018** - Central Tax Notifications No.12/2018-CT & No.13/2018-CT dated 07.03.2018 - **Clarification regarding GST in respect of certain services** - GST Circular No.34/8/2018-GST dated 01.03.2018 - **Taxability of services in Joint Venture** - GST Circular No.35/9/2018-GST dated 05.03.2018 - **Refund of IGST on Export - Invoice mis-match Cases - Alternative Mechanism with Officer Interface** - Customs Circular No.05/2018-Customs dated 23.02.2018 - Communication thereof - Reg.

The CBEC has issued the following notifications and circulars on above mentioned subjects and the gist of the same are detailed as hereunder:

Sl. No.	Notification No. / Circular No. & date	Gist of the Notification / Circular
1	Central Tax Notification No.12/2018-CT dt.07.03.2018	Amendment to CGST Rules: (i) Transitional provisions - Sub-clause(iii) under clause (b) of Sub-Rule 4 of Rule 117 has been substituted (ii) E-way Bill - Rules 138, 138A, 138B, 138C & 138D and the relevant forms, viz, FORM GST EWB-01, FORM GST EWB-02, FORM GST EWB-03, FORM GST EWB-04 and FORM GST INV-1 have been substituted (iii) DECLARATION in forms FORM GST RFD-01 and FORM GST RFD-01A have been substituted
2	Central Tax Notification No.13/2018-CT dt.07.03.2018	Central Tax Notification No.06/2018-CT dated 23.01.2018 pertaining to reduction of late fee for delayed filing of Form GSTR-5A has been rescinded

Sl. No.	Notification No. / Circular No. & date	Gist of the Notification / Circular
3	GST Circular No.34/8/2018-GST dated 01.03.2018	<p>Clarification regarding GST in respect of certain activities:</p> <ol style="list-style-type: none"> i. Bus body building ii. Retreading of tyres iii. Priority Sector Lending Certificates (PSLCs) iv. Certain activities carried by DISCOMS against recovery of charges from Consumers under State Electricity Act and v. Guarantee provided by State Government to State owned companies against guarantee commission, etc
4	GST Circular No.35/9/2018-GST dated 05.03.2018	<p>Clarification on the services provided by the members of the Joint Venture (JV) to the JV and vice versa and inter se between the members of the JV issued.</p>
5	Customs Circular No.05/2018-Customs dated 23.02.2018	<ul style="list-style-type: none"> ➤ This circular has been issued in continuation of Board's Circular No.42/2017-Customs dated 07.11.2017 pertaining to refund of IGST on Exports and common errors committed by Exporters. ➤ The pre-requisites and precautions that need to be taken for successful processing of refund claims have been specified. ➤ Recognising that invoice mis-match has been the major reason why the refunds have been held, an alternative mechanism with officer interface has been provided to Exporters to rectify errors committed in the initial stages. ➤ It may be noted that the above procedure is available only for Shipping Bills filed till 31.12.2017. <p>Dedicated Refund cell:</p> <p>In this context, it is informed that to ensure smooth operation of the prescribed procedure for the exporters under the administrative control of the Chennai-IV Customs Commissionerate, a dedicated IGST refund cell has been opened by the Chennai-IV Customs Commissionerate at the Chennai Custom House. The Public Notice No.10/2018 dated 24.02.2018 issued by the Commissioner of Customs, Chennai-IV in this regard can be downloaded from their website under the link indicated below:</p> <p>http://www.chennaicustoms.gov.in/chennaicustoms/secure/images/publicnotes/1519732154.pdf</p>

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the contents of the aforesaid reference 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

- 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. The Commissioner of State Taxes, U.T. of Puducherry,
First Floor, 100 Feet Road, Ellapillaichavadi, Puducherry-605005
- iv. Zonal RAC Members **[By e-mail]**

✓ Copy to the Computer Section, Chennai North Commissionerate [For uploading in website]