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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: 1.1.2019

GST TRADE NOTICE NO. 045/2018

Sub: **GST Notifications& Central Tax order-** Notification No 62/2018 Central Tax dated 29.11.2018,63/2018 Central Tax dated 29.11.2018,64/2018 Central Tax dated 29.11.2018,65/2018 Central Tax dated 29.11.2018,66/2018 Central Tax dated 29.11.2018,Central Tax Order No 1/2018–Central Tax dated 11.12.18-Communication thereof – Regarding

The Central Board of Indirect Taxes & Customs [CBIC] has issued the following Notifications and order under Central Tax. The Gist of the Notifications/order is tabulated hereunder:

| Sl. No. | Notification/ circular No & date | Gist of the Notification /circular |
|---------|--|---|
| 1 | Notification No 62/2018 Central Tax dated 29.11.2018 | In exercise of power conferred under section 168 of CGST ACT 2017, the Commissioner on the recommendation of the council and in further amendment to the Notification No 34/2018 central Tax dated 10.8.2018 has inserted a proviso after the fourth proviso ,in the first paragraph of the said Notification. Refer this office Trade Notice No 037/2018 dated 22.8.2018. |
| 2 | Notification No 63/2018 Central Tax dated 29.11.2018 | In exercise of power conferred under sub-section 1 of section 37 read with section 168 of CGST ACT 2017,the commissioner on the recommendation of the council and in further amendment of the Notification No 44/2018 central Tax dated 10.9.2018 has inserted a proviso, after the first proviso of the said Notification. Refer this office Trade Notice No 40/2018 dated 25.9.2018. |
| 3 | Notification No 64/2018 Central Tax dated 29.11.2018 | In exercise of power conferred under section 148 of CGST ACT 2017, Central Government on the recommendation of the council and in further amendment of the Notification No 43/2018 central Tax dated 10.9.2018 has inserted a proviso after second proviso in the paragraph 2 of the said Notification. Refer this office Trade Notice No 40/2018 dated 25.9.2018 |
| 4 | Notification No 65/2018 Central Tax dated 29.11.2018 | In exercise of power conferred under sub-section 6 of section 39 read with section 168 of CGST ACT 2017, the commissioner has extended the time limit of for furnishing the return in the Form GSTR-4 for the quarter July to September 2018 by a registered person paying tax under the provisions of Sec 10 of the said act, whose principal place of Business is in Srikakulam district of Andhra Pradesh. |

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|---|--|---|
| 5 | Notification No 66/2018 Central tax dated 29.11.2018 | In exercise of power conferred under sub-section 6 of section 39 read with section 168 of CGST ACT 2017, the commissioner has extended the time limit of for furnishing the return by a registered person required to deduct tax at source under the provisions of section 51 of the said Act in the Form GSTR-7 for the months of October 2018 to December 2018, till 31 st day of January 2019. |
| 6 | Order No 1/2018 - Central Tax dated 11.12.2018 | In exercise of power conferred under section 172 of CGST ACT 2017, the central Government on the recommendation of the council, in section 44 of the CGST Act 2017 after sub section 2, on explanation has been inserted to declare that the Annual return for the period 1 st July 2017 to March 2018 shall be furnished on or before 31 st March 2019. |

2. 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 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 The Zonal RAC Members **[By e-mail]**

Copy to the Superintendent, Computer Section, Chennai North Commissionerate for uploading in the website