



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

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: 4 .07.2018

GST TRADE NOTICE No.031/2018

Sub: **GST** - Central Tax Notification No.28/2018-CT dated 19.06.2018 amending CGST Rules, 2017 pertaining to **records to be maintained by owner or operator of godowns, inspection and verification of goods, etc** - CGST Circular No.49/23/2018-GST dated 21.06.2018 - **Modifications to the procedure for interception of conveyance of such goods and conveyances**, as clarified in Circular No.41/15/2018-GST dated 13.04.2018 - Central Tax (Rate) Notification No.12/2018-CT(R) dated 29.06.2018 and corresponding Union Territory Tax (Rate) & Integrated Tax (Rate) Notification Nos.12/2018 and No.13/2018 both dated 29.06.2018 respectively towards **extension of exemption under Reverse Charge Mechanism** - Communication thereof - Reg.

The Central Board of Indirect Taxes & Customs [CBIC] has issued the following Notifications / Circulars and the gist of the same are detailed hereunder:

Sl. No.	Notification / Circular No. & date	Gist of the Notification / Circular
1	Notification No.28/2018-Central Tax dated 19.06.2018	Amendment to CGST Rules, 2017 i. Rule 58: Records to be maintained by owner or operator of godown or warehouse and transporters. After sub-rule(1), sub-rule (1A) has been inserted ii. Rule 138 C: E-way Bill Rules - Inspection and verification of goods. After sub-rule (1), proviso has been inserted iii. Rule 142: Demand and recovery - In sub-rule (5), after the words and figures "of Section 76", the words and figures "section 129 or section 130" have been inserted iv. FORM GST ENR-02 relating to Application for obtaining unique common enrolment number has been inserted [refer Rule 58(1A)]

Sl. No.	Notification / Circular No. & date	Gist of the Notification / Circular
2	Circular No.49/23/2018-GST dated 21.06.2018	Procedures for interception of conveyances for inspection of goods in movement and detention, release and confiscation of such goods and conveyances Modifications to Circular No.41/15/2018-GST dated 13.04.2018 have been issued <i>[Please refer GST Trade Notice No.019/2018 dated 17.04.2018]</i>
3	Notification No.12/2018-CT (Rate) dated 29.06.2018	Reverse Charge Mechanism – Payment of tax under the following provisions extended till 30.09.2018: [a] Section 9(4) of the CGST Act, 2017 [b] Section 7(4) of the UTGST Act, 2017 [c] Section 5(4) of the IGST Act, 2017 <i>[Please refer GST Trade Notice No.015/2018 dated 27.03.2018]</i>
4	Notification No.12/2018-UT(Rate) dated 29.06.2018	
5	Notification No.13/2018-IT(Rate) dated 29.06.2018	

3. 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.

4. 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.

5. 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 Tax, Puducherry First Floor, 100 Feet Road, Ellapillaichavadi, Puducherry-605005 [By e-mail]
- iv. Zonal RAC Members [By e-mail]

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