



OFFICE OF THE PRINCIPAL COMMISSIONER  
CGST and CENTRAL EXCISE

MANIK BAGH PALACE, POST BAG NO.10, INDORE - 452 001 (M.P.)

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फा0 संख्या : I(Gen)30-53/17-18/CX/T

18504 to 12

इन्दौर, दिनांक 23.10.2017

इस पत्र के साथ मंत्रालय से प्राप्त अधिसूचना / परिपत्र / निर्देश व्यापक सूचना / जन सूचना / मुख्यालय इन्दौर से जारी पत्र संख्या **Trade Noitce No.32/2017-18 dated 23.10.2017** की प्रति आयुक्तालय, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, इन्दौर के निम्नलिखित अधिकारियों एवं अन्य की सूचना / मार्ग दर्शन एवं आवश्यक कार्यवाही हेतु अग्रेषित की जा रही है :

- 1 मुख्य आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, भोपाल ।
- 2 प्रधान आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, मुख्यालय इन्दौर ।
- 3 आयुक्त, (अपील) केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, भोपाल ।
- 4 अपर / संयुक्त आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, इन्दौर ।
- 5 अपर आयुक्त (System), केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, इन्दौर ।
- 6 सभी उप आयुक्त / सहायक आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, इन्दौर (Preventive/Review/Legal/Confidential/Technical(ST)) ।
- 7 सभी प्रभागीय उप / सहायक आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, इन्दौर- I/II/III/IV/V/VI/VII/VIII Dewas/Custom Division, इन्दौर ।
- 8 उप / सहायक आयुक्त (सीमाशुल्क) आई0सी0डी0 धनन्ड / एअर कार्गो इन्दौर
- 9 प्रमुख लेखा अधिकारी, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, इन्दौर ।
- 10 Shri Rajan Pillai, The Indore Customs House Agents Association, 405, Alankar Point, Geeta Bhawan Square, A.B.Road, Indore.
- 11 The Chairman Association of Industries Madhya Pradesh, 6, Polo Ground Above State Bank of Indore, Indore.
- 12 The Charman, The Madhya Pradesh Textile Mills Asscciation, Jail Sabhagraha, 56/1, South Tukoganj, Indore.
- 13 The Chairman, All India Manufacturers Organisation, Pologround Industrial Estate, Indore.
- 14 The Chairman, Indore Branch of CIRC of ICAI, ICAI Bhavan, Plot No.19-B, Scheme No.78, Near SICA School, Indore.
- 15 The Chairman, Tax Practioner's Association, Room No.17, Ground Floor, Aayakar Bhavan (Main Building), Opposite White Church, Indore.
- 16 गार्ड / मास्टर फाईल ।

संलग्न : उपरोक्तानुसार

Ja -

अधीक्षक (तकनीकी)  
केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क,  
मुख्यालय इन्दौर

01/11

		<p align="center"><b>OFFICE OF THE COMMISSIONER</b>  <b>CGST &amp; CENTRAL EXCISE</b>  <b>MANIK BAGH PALACE, POST BAG NO.10, INDORE - 452 001</b>  <b>(M.P.)</b></p> <p>PhoneNo.+91731-2762222,2360590,          No.+91731-2470898,2471474, 2446358,2446274,2479874          Email-technicalcex@gmail.com</p> <p align="right">Fax</p>
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**TRADE NOTICE NO. 32/2017-18**

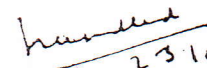
**Dated: 23.10.2017**

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Copy of Notification No.38/2017-Central Tax, 39/2017-Central Tax, 40/2017-Central Tax, 41/2017-Central Tax, 42/2017-Central Tax, 43/2017-Central Tax, 44/2017-Central Tax, 45/2017-Central Tax, 46/2017-Central Tax, all dated 13.10.2017 of Under Secretary to the Government of India, Central Board of Excise and Customs, New Delhi issued from file F. No. 349/74/2017/-GST(Pt.) is communicated herewith.

2. The contents of the Trade Notice may be brought to the knowledge of all constituent members of Trade Associations/ Chamber of Commerce.

(Issued from file C.No.I(Gen)30-53/17-18/CX/T/)

  
 23.10.17  
 (Neerav Kumar Mallick)  
 Commissioner

To,  
 As per mailing list.

Copy of Notification No.38/2017-Central Tax, 39/2017-Central Tax, 40/2017-Central Tax, 41/2017-Central Tax, 42/2017-Central Tax, 43/2017-Central Tax, 44/2017-Central Tax, 45/2017-Central Tax, 46/2017-Central Tax, all dated 13.10.2017 issued from file F. No. 349/74/2017/-GST(Pt.)

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs

Notification No. 38/2017 – Central Tax

New Delhi, the 13<sup>th</sup> October, 2017

G.S.R. ....(E).— In exercise of the powers conferred by sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 32/2017- Central Tax, dated the 15<sup>th</sup> September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1158(E), dated the 15<sup>th</sup> September, 2017, namely:-

In the said notification, in the Table –

- (i) for serial number 9 and the entries relating thereto, the following shall be substituted, namely:-

“9	Textile (handloom products), Handmade shawls, stoles and scarves	Including 50, 58, 61, 62, 63”;
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- (ii) after serial number 28 and the entries relating thereto, the following shall be inserted, namely:-

“29	Chain stitch	
30	Crewel, namda, gabba	Any chapter
31	Wicker willow products	Any chapter
32	Toran	Any chapter
33	Articles made of shola	Any chapter
		Any chapter”.

[F. No.349/74/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India

Note: - The principal notification No.32/2017-Central Tax, dated the 15<sup>th</sup> September, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1158 (E), dated the 15<sup>th</sup> September, 2017.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs**

**Notification No. 39/2017 – Central Tax**

New Delhi, the 13<sup>th</sup> October, 2017

G.S.R....(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the "CGST Act"), on the recommendations of the Council, the Central Government hereby specifies that the officers appointed under the respective State Goods and Services Tax Act, 2017 or the Union Territory Goods and Service Tax Act, 2017 (14 of 2017) (hereafter in this notification referred to as "the said Acts") who are authorized to be the proper officers for the purposes of section 54 or section 55 of the said Acts (hereafter in this notification referred to as "the said officers") by the Commissioner of the said Acts, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the CGST Act read with the rules made thereunder except rule 96 of the Central Goods and Services Tax Rules, 2017, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

[F. No.349/74/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs

Notification No. 40/2017 – Central Tax

New Delhi, the 13<sup>th</sup> October, 2017

G.S.R....(E).- In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the 'said Act'), the Central Government, on the recommendations of the Council, hereby notifies the registered person whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees or the registered person whose aggregate turnover in the year in which such person has obtained registration is likely to be less than one crore and fifty lakh rupees and who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the central tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

[F. No. 349/74/2017-GST (Pt.)]

(Dr.Sreeparvathy S.L.)

Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Excise and Customs**

**Notification No. 41/2017 – Central Tax**

New Delhi, the 13<sup>th</sup> October, 2017

G.S.R. ....(E).—In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Commissioner hereby extends the time limit for furnishing the return by a composition supplier, in **FORM GSTR-4**, under sub-section (2) of section 39 of the said Act read with rule 62 of the Central Goods and Services Tax Rules, 2017 for the quarter July to September, 2017 till the 15<sup>th</sup> day of November, 2017.

[F. No.349/74/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs

Notification No. 42/2017 – Central Tax

New Delhi, the 13<sup>th</sup> October, 2017

G.S.R. ....(E).—In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and in supersession of notification No. 25/2017-Central Tax, dated the 28<sup>th</sup> August, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1070 (E), dated the 28<sup>th</sup> August, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for furnishing the return in **FORM GSTR-5A** for the month of July, 2017, August, 2017 and September, 2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Central Goods and Services Tax Rules, 2017, till the 20<sup>th</sup> day of November, 2017.

2. This notification shall be deemed to have come into force on the 15<sup>th</sup> day of September, 2017.

[F. No.349/74/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs**

**Notification No. 43/2017 – Central Tax**

New Delhi, the 13<sup>th</sup> October, 2017

G.S.R. ....(E).—In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) and in supercession of notification No. 26/2017-Central Tax, dated the 28<sup>th</sup> August, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1071 (E), dated the 28<sup>th</sup> August, 2017, except as respects things done or omitted to be done before such supercession, the Commissioner hereby extends the time limit for furnishing the return by an Input Service Distributor in **FORM GSTR-6** under sub-section (4) of section 39 of the said Act read with rule 65 of the Central Goods and Services Tax Rules, 2017 for the months of July, 2017, August, 2017 and September, 2017 till the 15<sup>th</sup> day of November, 2017.

[F. No.349/74/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs

Notification No. 44/2017 – Central Tax

New Delhi, the 13<sup>th</sup> October, 2017

G.S.R. ....(E).—In pursuance of section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter referred to as the said Act) and clause (b) of sub-rule (1) of rule 40 of the Central Goods and Services Tax Rules, 2017, the Commissioner, hereby extends the time limit for making a declaration, in **FORM GST ITC-01**, by the registered persons, who have become eligible during the months of July, 2017, August, 2017 and September, 2017, to the effect that they are eligible to avail the input tax credit under sub-section (1) of section 18 of the said Act, till the 31<sup>st</sup> day of October, 2017.

[F. No.349/74/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs

Notification No. 45/2017 – Central Tax

New Delhi, the 13<sup>th</sup> October, 2017

G.S.R.....(E):- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Central Goods and Services Tax (Ninth Amendment) Rules, 2017.
- (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Central Goods and Services Tax Rules, 2017, –

(i) in rule 3, for sub-rule (3A), the following sub-rule shall be substituted, namely:-

“(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has been granted certificate of registration under sub-rule (1) of rule 10 may opt to pay tax under section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in **FORM GST CMP-02**, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31<sup>st</sup> day of March, 2018, and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the day on which such person commences to pay tax under section 10;

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.”;

(ii) after rule 46, the following rule shall be inserted, namely:-

“**46A. Invoice-cum-bill of supply.**:- Notwithstanding anything contained in rule 46 or rule 49 or rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, a single “invoice-cum-bill of supply” may be issued for all such supplies.”;

(iii) in rule 54, in sub-rule (2),

(a) for the words “tax invoice” the words “consolidated tax invoice” shall be substituted;

(b) after the words “by whatever name called”, the words “for the supply of services made during a month at the end of the month” shall be inserted;

(iv) in rule 62, in sub-rule (1), the following proviso shall be inserted, namely:-

“Provided that the registered person who opts to pay tax under section 10 with effect from the first day of a month which is not the first month of a quarter shall furnish the return in **FORM GSTR-4** for that period of the quarter for which he has paid tax under section 10 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under section 10.”;

(v) in **FORM GST CMP-02**, for the words, figures and brackets “See rule 3(2)”, the words, figures, brackets and letter “See rule 3(3) and 3(3A)” shall be substituted;

(vi) in **FORM GSTR-1**, for Table 6, the following shall be substituted, namely:-

**“6. Zero rated supplies and Deemed Exports**

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	
1	2	3	4	5	6	7	8	9	10
6A. Exports									
6B. Supplies made to SEZ unit or SEZ Developer									
6C. Deemed exports									

(vii) in **FORM GSTR-1A**, for Table 4, the following shall be substituted, namely:-

**“4. Zero rated supplies made to SEZ and deemed exports**

GSTIN of recipient	Invoice details			Integrated Tax			Cess
	No.	Date	Value	Rate	Taxable value	Tax amount	
1	2	3	4	5	6	7	8

4A. Supplies made to SEZ unit or SEZ Developer							
4B. Deemed exports							

(viii) in **FORM GSTR-4**, after instruction no.9, the following shall be inserted, namely:-

“10. For the tax periods July, 2017 to September, 2017 and October, 2017 to December, 2017, serial 4A of Table 4 shall not be furnished.”

[F. No. 349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)  
Under Secretary to the Government of India

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19<sup>th</sup> June, 2017, published vide number G.S.R 610 (E), dated the 19<sup>th</sup> June, 2017 and last amended vide notification No. 36/2017-Central Tax, dated the 29<sup>th</sup> September, 2017, published vide number G.S.R 1214 (E), dated the 29<sup>th</sup> September, 2017.



[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY PART II,  
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

Notification No. 46/2017- Central Tax

New Delhi, the 13<sup>th</sup> October, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 10 of the Central Goods and Services Tax Act, 2017 (12 of 2017) the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.8/2017-Central Tax, dated the 27<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 647 (E), dated the 27<sup>th</sup> June, 2017, namely:-

In the said notification,-

- (i) for the words "seventy-five lakh rupees", the words, "one crore rupees" shall be substituted;
- (ii) for the words "fifty lakh rupees", the words, "seventy-five lakh rupees" shall be substituted;

[F. No. 354/117/2017- TRU (Pt. III)]

(Ruchi Bisht)  
Under Secretary to Government of India