

		<p>कार्यालय आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, माणिकबाग पैलेस, पोस्ट बैग नं.10, इन्दौर (म.प्र.) OFFICE OF THE COMMISSIONER CGST & CENTRAL EXCISE MANIK BAGH PALACE, POST BAG NO.10, INDORE - 452 001 (M.P.) PhoneNo.+91731-2762222,2360590, Fax No.+91731- 2470898,2471474, 2446358,2446274,2479874 Email-technicalcex@gmail.com</p>
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फा0 संख्या:I(Gen)30-01/18-19/GST/1/ 15886 इन्दौर, दिनांक 12.09.2018

इस पत्र के साथ मंत्रालय से प्राप्त अधिसूचना / परिपत्र / निर्देश व्यापार सूचना / जन सूचना / मुख्यालय इन्दौर से जारी पत्र संख्या **Trade Notice No. 34/2018-19 dated 12.09.2018** की प्रति आयुक्तालय, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर के निम्नलिखित अधिकारियों एवं अन्य की सूचना / मार्ग दर्शन एवं आवश्यक कार्यवाही हेतु अग्रेषित की जा रही है :



- 1 मुख्य आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, भोपाल ।
- 2 आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, मुख्यालय इन्दौर ।
- 3 आयुक्त, (अपील) केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, भोपाल ।
- 4 अपर आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर ।
- 5 उप आयुक्त (System), केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर ।
- 6 सभी उप आयुक्त / सहायक आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर (Preventive/Review/Legal/Confidential/Technical(ST)) ।
- 7 सभी प्रभागीय उप / सहायक आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर-I/II/III/IV/V/VI/VII/VIII Dewas
- 16 प्रमुख लेखा अधिकारी, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर ।
- 17 Shri Rajan Pillai, The Indore Customs House Agents Association, 405, Alankar Point, Geeta Bhawan Square, A.B.Road, Indore.
- 18 The Chairman Association of Industries Madhya Pradesh, 6, Polo Ground, Above State Bank of India, Indore.
- 19 The Chairman, The Madhya Pradesh Textile Mills Association, Jail Sabhagraha, 56/1, South Tukoganj, Indore.
- 20 The Chairman, All India Manufacturers Organisation, 10, Polo Ground, Industrial Estate, Indore- 452003.
- 21 The Chairman, Indore Branch of CIRC of ICAI, ICAI Bhavan, Plot No.19-B, Scheme No.78, Near SICA School, Indore.
- 22 The Chairman, Tax Practitioner's Association, Room No.17, Ground Floor, Aayakar Bhavan (Main Building), Opposite White Church, Indore.
- 23 गार्ड / मास्टर फाईल ।

संलग्न : उपरोक्तानुसार



सुभाष पुजारी
अधीक्षक (तकनीकी)

सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क, मुख्यालय इन्दौर

		<p align="center">OFFICE OF THE COMMISSIONER CGST & CENTRAL EXCISE MANIK BAGH PALACE, POST BAG NO.10, INDORE - 452 001 (M.P.) Phone No.+91731-2762222,2360590, Fax No.+91731-2470898,2471474, 2446358,2446274,2479874 Email-technicalcex@gmail.com</p>
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TRADE NOTICE NO.34/2018-19

Dated:12.09.2018

Copy of Notification No.35/2018- Central Tax dated 21.08.2018, Notification No.36/2018- Central Tax dated 24.08.2018, Notification No.37/2018- Central Tax dated 24.08.2018, Notification No.38/2018- Central Tax dated 24.08.2018, Notification No.39/2018- Central Tax dated 04.09.2018. Notification No.40/2018- Central Tax dated 04.09.2018, Notification No.41/2018- Central Tax dated 04.09.2018 and Notification No.42/2018- Central Tax dated 04.09.2018 issued under F.No.349/58/2017-GST(Pt.) of Under Secretary of the Government of India, Central Board of Indirect Taxes and Customs, New Delhi 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 and Industry/Members of RAC and all others concerned persons under the jurisdiction of CGST Commissionerate Indore.

(Issued from file C.No. I(Gen)30-01/18-19/GST/T)

Neerav
12.9.18
(Neerav Kumar Mallick)
Commissioner

To,
As per mailing list.

<p>Copy of Notification No.35/2018- Central Tax dated 21.08.2018, Notification No.36/2018- Central Tax dated 24.08.2018, Notification No.37/2018- Central Tax dated 24.08.2018. Notification No.38/2018- Central Tax dated 24.08.2018, Notification No.39/2018- Central Tax dated 04.09.2018, Notification No.40/2018- Central Tax dated 04.09.2018, Notification No.41/2018- Central Tax dated 04.09.2018 and Notification No.42/2018- Central Tax dated 04.09.2018 issued under F.No.349/58/2017-GST(Pt.) of Under Secretary of the Government of India, Central Board of Indirect Taxes and Customs, New Delhi</p>

[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 Indirect Taxes and Customs**

Notification No.42/2018 – Central Tax

New Delhi, the 4th September 2018

G.S.R.(E).- In pursuance of section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) 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 the declaration in **FORM GST ITC-01** of the said rules, by registered persons who have filed the application in **FORM GST-CMP-04** of the said rules between the 2nd day of March, 2018 and the 31st day of March, 2018, for a period of thirty days from the date of publication of this notification in the Official Gazette.

[F. No. 349/58/2017-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 Indirect Taxes and Customs**

Notification No. 41/2018 – Central Tax

New Delhi, the 4th September, 2018

G.S.R. (E).- In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby waives the late fee paid under section 47 of the said Act, by the following classes of taxpayers:-

- (i) the registered persons whose return in **FORM GSTR-3B** of the Central Goods and Services Tax Rules, 2017 for the month of October, 2017, was submitted but not filed on the common portal, after generation of the application reference number;
- (ii) the registered persons who have filed the return in **FORM GSTR-4** of the Central Goods and Services Tax Rules, 2017 for the period October to December, 2017 by the due date but late fee was erroneously levied on the common portal;
- (iii) the Input Service Distributors who have paid the late fee for filing or submission of the return in **FORM GSTR-6** of the Central Goods and Services Tax Rules, 2017 for any tax period between the 1st day of January, 2018 and the 23rd day of January, 2018.

[F. No. 349/58/2017-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 Indirect Taxes and Customs**

Notification No. 40/2018 – Central Tax

New Delhi, the 4th September, 2018

G.S.R... (E).- In pursuance of section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and sub-rule (3) of rule 45 of the Central Goods and Services Tax Rules, 2017, and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 53/2017-Central Tax, dated the 28th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1346 (E), dated the 28th October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the 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 the 30th day of September, 2018.

[F. No. 349/58/2017- 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 Indirect Taxes and Customs**

Notification No. 39/2018 – Central Tax

New Delhi, the 4th September, 2018

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 (Eighth Amendment) Rules, 2018.

(2) Save as otherwise provided in these rules, 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, (hereinafter referred to as the said rules), in rule 22, in sub-rule (4), the following proviso shall be inserted, namely:-

“Provided that where the person instead of replying to the notice served under sub-rule (1) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in **FORM GST-REG 20**.”

3. In the said rules, in rule 36, in sub-rule (2), the following proviso shall be inserted, namely:-

“Provided that if the said document does not contain all the specified particulars but contains the details of the amount of tax charged, description of goods or services, total value of supply of goods or services or both, GSTIN of the supplier and recipient and place of supply in case of inter-State supply, input tax credit may be availed by such registered person.”

4. In the said rules, in rule 55, in sub-rule (5), after the words “completely knocked down condition”, the words “or in batches or lots” shall be inserted.

5. In the said rules, in rule 89, in sub-rule (4), for clause (E), the following clause shall be substituted, namely:-

‘(E) “Adjusted Total Turnover” means the sum total of the value of-

- (a) the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and

	FORM ITC-01 may be used for filling up these details.
17	Late fee will be payable if annual return is filed after the due date.”:

11. In the said rules, in **FORM GST EWB-01**, in the Notes, in serial number 7, in the Table, against Code 4 in the first column, for the letters and word “SKD or CKD” in the second column, the letters and words “SKD or CKD or supply in batches or lots” shall be substituted.

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

(Dr. Sreeparvathy S.I.)
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 19th June, 2017, published vide number G.S.R 610 (E), dated the 19th June, 2017 and last amended vide notification No. 29/2018-Central Tax, dated the 6th July, 2018, published vide number G.S.R 611 (E), dated the 6th July, 2018.

[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 Indirect Taxes and Customs
Notification No. 38/2018 – Central Tax**

New Delhi, the 24th August, 2018

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), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 33/2018- Central Tax, dated the 10th August, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R.760(E), dated the 10th August, 2018, namely:-

In the first paragraph of the said notification, the following proviso shall be inserted, namely:-

“Provided that the return in **FORM GSTR-1** for the quarter from July, 2018 to September, 2018 for-

- (i) registered persons in the State of Kerala;
- (ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and
- (iii) registered persons whose principal place of business is in Mahe in the Union territory of Puducherry

shall be furnished electronically through the common portal, on or before the 15th November, 2018.”.

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

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

Note:- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 760 (E), dated the 10th August, 2018.

[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 Indirect Taxes and Customs
Notification No. 37/2018 – Central Tax**

New Delhi, the 24th August, 2018

G.S.R... (E). – In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) the Commissioner hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 32/2018-Central Tax, dated the 10th August, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R.759(E), dated the 10th August, 2018, namely:–

In the first paragraph of the said notification, the following proviso shall be inserted, namely:–

“Provided that the return in **FORM GSTR-I** for the months of July, 2018 and August, 2018, for–

- (i) registered persons in the State of Kerala;
- (ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and
- (iii) registered persons whose principal place of business is in Mahe in the Union territory of Puducherry

shall be furnished electronically through the common portal, on or before the 5th October, 2018 and 10th October, 2018 respectively.”.

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

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

Note:- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 759 (E), dated the 10th August, 2018.

[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 Indirect Taxes and Customs]**

Notification No. 36/2018 – Central Tax

New Delhi, the 24th August, 2018

G.S.R...(E).- In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 34/2018-Central Tax, dated the 10th August, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R.761 (E), dated the 10th August, 2018, and amended vide notification No. 35/2018- Central Tax, dated the 21st August, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R.792 (E), dated the 21st August, 2018, namely:-

In the first paragraph of the said notification, after the proviso, the following proviso shall be inserted, namely:-

“Provided further that the return in **FORM GSTR-3B** for the months of July, 2018 and August, 2018, for-

- (i) registered persons in the State of Kerala;
- (ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and
- (iii) registered persons whose principal place of business is in Mahe in the Union territory of Puducherry

shall be furnished electronically through the common portal, on or before the 5th October, 2018 and 10th October, 2018 respectively.”.

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

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

Note:- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 761 (E), dated the 10th August, 2018, and amended vide number G.S.R 792 (E), dated the 21st August, 2018.

[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 Indirect Taxes and Customs]

Notification No. 35/2018 – Central Tax

New Delhi, the 21st August, 2018

G.S.R...(E).- In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 34/2018- Central Tax, dated the 10th August, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R.761 (E), dated the 10th August, 2018, namely:-

In the first paragraph of the said notification, the following proviso shall be inserted, namely:-

“Provided that the return in **FORM GSTR-3B** for the month of July, 2018 shall be furnished electronically through the common portal, on or before the 24th August, 2018.”.

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

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

Note:- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 761 (E), dated the 10th August, 2018.