

		<p align="center">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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TRADE NOTICE NO.57/2017-18

Dated: 01.01.2018

Copy of Notification No.71/2017 Central Tax, Notification No.72/2017 Central Tax Notification No.73/2017 Central Tax and Notification No.74/2017 Central Tax dated 29.12.2017 of Under Secretary to the Government of India, Central Board of Excise and Customs, New Delhi issued from file F.No. 349/58/2017-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/Pt.)


(Neerav Kumar Mallick)
Commissioner

To,
As per mailing list.

<p>Copy of Notification No.71/2017 Central Tax, Notification No.72/2017 Central Tax Notification No.73/2017 Central Tax and Notification No.74/2017 Central Tax dated 29.12.2017 of Under Secretary to the Government of India, Central Board of Excise and Customs, New Delhi issued from file F.No. 349/58/2017-GST(Pt.)</p>
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[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. 71/2017 – Central Tax

New Delhi, the 29th December, 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), and in supersession of notification No. 57/2017 – Central Tax dated the 15th November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1413 (E), dated the 15th November, 2017, except as respects things done or omitted to be done before such supersession, the Central Government, on the recommendations of the Council, notifies the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who may follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in **FORM GSTR-1** effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	10 th January, 2018
2	October - December, 2017	15 th February, 2018
3	January - March, 2018	30 th April, 2018

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

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

(Ruchi Bisht)
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. 72/2017 – Central Tax

New Delhi, the 29th December, 2017

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) (hereinafter in this notification referred to as the Act) and in supersession of notification No. 58/2017 – Central Tax dated the 15th November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1414 (E), dated the 15th November, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** under sub-section (1) of section 37 of the Act for the months as specified in column (2) of the Table, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl No.	Months for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July - November, 2017	10 th January, 2018
2	December, 2017	10 th February, 2018
3	January, 2018	10 th March, 2018
4	February, 2018	10 th April, 2018
5	March, 2018	10 th May, 2018

2. The extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

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

(Ruchi Bisht)
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. 73/2017 – Central Tax

New Delhi, the 29th December, 2017

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) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act, by any registered person for failure to furnish the return in **FORM GSTR-4** by the due date, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount payable in lieu of central tax in the said return is nil, the amount of late fee payable under section 47 of the said Act, by any registered person for failure to furnish the said return by the due date shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

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

(Ruchi Bisht)
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. 74/2017 – Central Tax

New Delhi, the 29th December, 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 appoints the 1st day of February, 2018, as the date from which the provisions of serial numbers 2(i) and 2(ii) of notification No. 27/2017 – Central Tax dated the 30th August, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1121 (E), dated the 30th August, 2017, shall come into force.

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

(Ruchi Bisht)

Under Secretary to the Government of India