



GOVERNMENT OF INDIA
OFFICE OF THE COMMISSIONER OF KOLKATA SOUTH CGST & CX: KOLKATA
GST BHAWAN: 3rd Floor, 180, RAJDANGA MAIN ROAD: SHANTIPALLY: KOLKATA-
700107

PUBLIC NOTICE NO. 05/CGST & CX/TECH/KOL SOUTH/2019

Dated: 10.05.2019

Attention of trade, field formations and all others concerned is invited to the following Circulars / Orders / Notifications issued under Central Board of Indirect Taxes and Customs, New Delhi, Department of Revenue, Ministry of Finance, Govt. of India, for information, guidance and compliance.

Sl. No.	Circular/ Order / Notification No.	Date	Subject
01	Notification No. 17/2019-Central Tax	10-04-2019	Seeks to extend the due date for furnishing FORM GSTR-1 for taxpayers having aggregate turnover more than Rs. 1.5 crores for the month of March, 2019 from 11.04.2019 to 13.04.2019
02	Notification No. 18/2019-Central Tax	10-04-2019	Seeks to extend the due date for furnishing FORM GSTR-7 for the month of March, 2019 from 10.04.2019 to 12.04.2019
03	Notification No. 19/2019-Central Tax	22-04-2019	Seeks to extend the due date for furnishing of returns in FORM GSTR-3B for the Month of March, 2019 for three days (i.e. from 20.04.2019 to 23.04.2019).
04	Notification No. 20/2019-Central Tax	23-04-2019	Seeks to make Third amendment, 2019 to the CGST Rules.
05	Notification No. 21/2019-Central Tax	23-04-2019	Seeks to notify procedure for quarterly tax payment and annual filing of return for taxpayers availing the benefit of Notification No. 02/2019-Central Tax (Rate), dated the 7th March, 2019
06	Notification No. 22/2019-Central Tax	23-04-2019	Seeks to notify the provisions of rule 138E of the CGST Rules w.e.f 21st June, 2019.
07	Circular No. 97/16/2019-GST	05-04-2019	Circular clarifying issues regarding exercise of option to pay tax under notification No. 2/2019- CT(R) dt 07.03.2019 issued.
08	Circular No. 98/17/2019-GST	23-04-2019	Seeks to clarify the manner of utilization of input tax credit post insertion of the rule 88A of the CGST Rules.
09	Circular No. 99/18/2019-GST	23-04-2019	Seeks to clarify the extension in time under sub-section (1) of section 30 of the Act to provide a one time opportunity to apply for revocation of cancellation of registration on or before the 22nd July, 2019 for the specified class of persons for whom cancellation order has been passed up to 31st March, 2019.
10	Circular No. 100/19/2019-GST	30-04-2019	GST Applicability on Seed Certification Tags.
11	Circular No. 101/20/2019-GST	30-04-2019	GST exemption on the upfront amount payable in instalments for long term lease of plots, under Notification No. 12/2017, Central Tax (Rate), S. No. 41, dated 28.06.2017.
12	Order No. 5/2019 - Central Tax	23-04-2019	Seeks to extend the time limit for filing an application for revocation of cancellation of registration for specified taxpayers.

It may be noted that the above – stated Circulars are also available on official website of Central Board of Indirect Taxes and Customs at www.cbic.gov.in.

For full test and legal interpretation, the aforesaid circular may be referred to.

(Rajeev Gupta)
Commissioner

Kolkata South CGST & CX Commissionerate
Kolkata.