



GOVERNMENT OF INDIA

OFFICE OF THE COMMISSIONER OF KOLKATA SOUTH CGST & CX: KOLKATA  
GST BHAWAN: 3<sup>rd</sup> Floor 180, RAJDANGA MAIN ROAD: SHANTIPALLY: KOLKATA-700107

**PUBLIC NOTICE NO.07/CGST & CX/TECH/KOL SOUTH/2019**

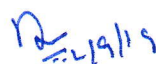
Attention of trade, field formations and all others concerned is invited to following Circulars/Orders/Notification issued under Central Board of Indirect Taxes and Customs, New Delhi, Department of Revenue, Ministry of Finance, Govt. of India, for information, guidance and compliance.

Notification No. 37/2019-Central Tax	21-08-2019	Seeks to extend the due date for furnishing FORM GSTR-3B for the month of July, 2019.
Notification No. 36/2019-Central Tax	20-08-2019	Seeks to extend the date from which the facility of blocking and unblocking of e-way bill facility as per the provision of Rule 138E of CGST Rules, 2017 shall be brought into force to 21.11.2019.
Notification No. 35/2019-Central Tax	29-07-2019	Seeks to extend the last date for furnishing FORM GST CMP-08 for the quarter April -June 2019 till 31.08.2019
Notification No. 34/2019-Central Tax	18-07-2019	Seeks to extend the last date for furnishing FORM GST CMP-08
Notification No. 33/2019-Central Tax	18-07-2019	Seeks to carry out changes in the CGST Rules, 2017.
Notification No. 32/2019-Central Tax	28-06-2019	Seeks to extend the due date for furnishing the declaration FORM GST ITC-04
Notification No. 31/2019-Central Tax	28-06-2019	Seeks to carry out changes in the CGST Rules, 2017.
Notification No. 30/2019-Central Tax	28-06-2019	Seeks to provide exemption from furnishing of Annual Return / Reconciliation Statement for suppliers of Online Information Database Access and Retrieval Services ("OIDAR services").
Notification No. 29/2019-Central Tax	28-06-2019	Seeks to prescribe the due date for furnishing FORM GSTR-3B for the months of July, 2019 to September, 2019.
Notification No. 28/2019-Central Tax	28-06-2019	Seeks to extend the due date for furnishing FORM GSTR-1 for registered persons having aggregate turnover of more than 1.5 crore rupees for the months of July, 2019 to September, 2019
Notification No. 27/2019-Central Tax	28-06-2019	Seeks to prescribe the due date for furnishing FORM GSTR-1 for registered persons having aggregate turnover of up to 1.5 crore rupees for the months of July, 2019 to September, 2019.
Notification No. 26/2019-Central Tax	28-06-2019	Seeks to extend the due date of filing returns in FORM GSTR-7
Notification No. 25/2019-Central Tax	21-06-2019	Seeks to extend the date from which the facility of blocking and unblocking on e-way bill facility as per the provision of Rule 138E of CGST Rules, 2017 shall be brought into force to 21.08.2019.
Notification No. 13/2019-Central Tax (Rate)	31-07-2019	Which seeks to exempt the hiring of Electric buses by local authorities from GST.
Notification No. 12/2019-Central Tax (Rate)	31-07-2019	Which seeks to reduce the GST rate on Electric Vehicles, and charger or charging stations for Electric vehicles.

Notification No. 11/2019-Central Tax (Rate)	29-06-2019	Seeks to specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund.
Notification No. 13/2019-Integrated Tax (Rate)	31-07-2019	Which seeks to exempt the hiring of Electric buses by local authorities from GST.
Notification No. 12/2019-Integrated Tax (Rate)	31-07-2019	Which seeks to reduce the GST rate on Electric Vehicles, and charger or charging stations for Electric vehicles.
Notification No. 11/2019-Integrated Tax (Rate)	29-06-2019	Seeks to exempts any supply of goods by a retail outlet established in the departure area of an international airport, beyond the immigration counters, to an outgoing international tourist.
Notification No. 10/2019-Integrated Tax (Rate)	29-06-2019	Seeks to specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund.
Notification No. 13/2019-Union Territory tax (rate)	31-07-2019	Which seeks to exempt the hiring of Electric buses by local authorities from GST.
Notification No. 12/2019-Union Territory tax (rate),	31-07-2019	Which seeks to reduce the GST rate on Electric Vehicles, and charger or charging stations for Electric vehicles.
Notification No. 11/2019-Union Territory tax (rate)	29-06-2019	Seeks to specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund.
Circular No. 109/2019 - CGST	22-07-2019	Clarification on issues related to GST on monthly subscription/contribution charged by a Residential Welfare Association from its members.
Circular No. 108/2019 - CGST	18-07-2019	which seeks to clarify issues regarding procedure to be followed in respect of goods sent / taken out of India for exhibition or on consignment basis for export promotion.
Circular No. 107/2019 - CGST	18-07-2019	which seeks to clarify various doubts related to supply of Information Technology enabled Services (ITeS services).
Circular No. 106/2019 - CGST	29-06-2019	Refund of taxes paid on inward supply of indigenous goods by retail outlets established at departure area of the international airport beyond immigration counters when supplied to outgoing international tourist against foreign exchange - reg.
Circular No. 105/2019 - CGST	28-06-2019	Clarification on various doubts related to treatment of secondary or post-sales discounts under GST - reg.
Circular No. 104/2019 - CGST	28-06-2019	Processing of refund applications in FORM GST RFD-01A submitted by taxpayers wrongly mapped on the common portal – reg.
Circular No. 103/2019	28-06-2019	Clarification regarding determination of place of supply in certain cases – reg.
Circular No. 102/2019	28-06-2019	Clarification regarding applicability of GST on additional / penal interest – reg. <u>Corrigendum</u>

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](http://www.cbic.gov.in).

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

  
 Commissioner  
 CGST & CX, Kolkata South Comm't  
 Kolkata