



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. 01/CGST & CX/TECH/KOL SOUTH/2019

Dated: 14.01.2019

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.

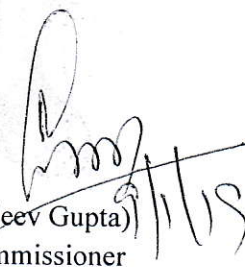
Sl. No.	Circular/ Order / Notification No.	Date	Subject
01	Circular No. 75/49/2018-GST	27-12-2018	Guidelines for processing of applications for financial assistance under the Central Sector Scheme named 'Seva Bhoj Yojna' of the Ministry of Culture
02	Circular No. 76/50/2018-GST	31-12-2018	Clarification on certain issues (sale by government departments to unregistered person; levability of penalty under section 73(11) of the CGST Act; rate of tax in case of debit notes / credit notes issued under section 142(2) of the CGST Act; applicability of notification No. 50/2018-Central Tax; valuation methodology in case of TCS under Income Tax Act and definition of owner of goods) related to GST
03	Circular No. 77/51/2018-GST	31-12-2018	Denial of composition option by tax authorities and effective date thereof
04	Circular No. 78/52/2018-GST	31-12-2018	Clarification on export of services under GST
05	Circular No. 79/53/2018-GST	31-12-2018	Clarification on refund related issues
06	Circular No. 80/54/2018-GST	31-12-2018	Clarification regarding GST rates & classification (goods)
07	Circular No. 81/55/2018-GST	31-12-2018	seeks to clarify GST rate for Sprinkler and Drip irrigation System including laterals.
08	Circular No. 82/01/2019-GST	01-01-2019	Applicability of GST on various programmes conducted by the Indian Institutes of Managements (IIMs).
09	Circular No. 83/02/2019-GST	01-01-2019	Applicability of GST on Asian Development Bank (ADB) and International Finance Corporation (IFC).
10	Circular No. 84/03/2019-GST	01-01-2019	Clarification on issue of classification of service of printing of pictures covered under 998386.
11	Circular No. 85/04/2019-GST	01-01-2019	Clarification on GST rate applicable on supply of food and beverage services by educational institution.
12	Circular No. 86/05/2019-GST	01-01-2019	GST on Services of Business Facilitator (BF) or a Business Correspondent (BC) to Banking Company.
13	Circular No. 87/06/2019-GST	02-01-2019	Central Goods and Services Tax (Amendment) Act, 2018-Clarification regarding section 140(1) of the CGST Act, 2017-reg.
14	Order No. 1/2018 - Central Tax	11-12-2018	Removal of difficulty order regarding extension of due date for filing of Annual return (in FORMs GSTR-9, GSTR-9A and GSTR-9C) for FY 2017-18 till 31st March, 2019
15	Order No. 2/2018 - Central Tax	31-12-2018	Seeks to extend the due date for availing ITC on the invoices or debit notes relating to such invoices issued during the FY 2017-18

16	Order No. 3/2018 - Central Tax	31-12-2018	Seeks to amend Removal of Difficulty Order No. 1/2018 dated 11.12.2018 so as to extend the due date for furnishing of annual returns in FORM GSTR-9, FORM GSTR-9A and reconciliation statement in FORM GSTR-9C for the FY 2017-2018 till 30.06.2019.
17	Order No. 4/2018 - Central Tax	31-12-2018	Seeks to extend the due date for furnishing the statement in FORM GSTR-8 by e-commerce companies for the months of October to December, 2018 till 31.01.2019.
18	Notification No. 67/2018-Central Tax ,dt. 31-12-2018	31-12-2018	Seeks to extend the time period specified in notification No. 31/2018-CT dated 06.08.2018 for availing the special procedure for completing migration of taxpayers who received provisional IDs but could not complete the migration process.
19	Notification No. 68/2018-Central Tax ,dt.	31-12-2018	Seeks to extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers.
20	Notification No. 69/2018-Central Tax ,	31-12-2018	Seeks to extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers.
21	Notification No. 70/2018-Central Tax ,	31-12-2018	Seeks to extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers.
22	Notification No. 71/2018-Central Tax ,	31-12-2018	Seeks to extend the time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers.
23	Notification No. 72/2018-Central Tax ,	31-12-2018	Seeks to extend the time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers.
24	Notification No. 73/2018-Central Tax ,	31-12-2018	Seeks to exempt supplies made by Government Departments and PSUs to other Government Departments and vice-versa from TDS.
25	Notification No. 74/2018-Central Tax ,	31-12-2018	Fourteenth amendment to the CGST Rules, 2017 .
26	Notification No. 75/2018-Central Tax ,	31-12-2018	Seeks to fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-1 for the period July, 2017 to September, 2018 in specified cases.
27	Notification No. 76/2018-Central Tax ,	31-12-2018	Seeks to specify the late fee payable for delayed filing of FORM GSTR-3B and fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-3B for the period July, 2017 to September, 2018 in specified cases.
28	Notification No. 77/2018-Central Tax ,	31-12-2018	Seeks to fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-4 for the period July, 2017 to September, 2018.
29	Notification No. 78/2018-Central Tax ,	31-12-2018	Seeks to extend the due date for furnishing FORM ITC-04 for the period from July, 2017 to December, 2018 till 31.03.2019.
30	Notification No. 79/2018-Central Tax ,	31-12-2018	Seeks to amend notification No. 2/2017 - Central Taxes dated 19.06.2017.
31	Notification No. 24/2018-Central Tax (Rate)	31-12-2018	Seeks to further amend notification No. 1/2017-Central Tax (Rate) dated 28.06.2017 to change GST rates on goods as per recommendations of the GST Council in its 31st meeting.
32	Notification No. 25/2018-Central Tax (Rate)	31-12-2018	Seeks to further amend notification No. 2/2017-Central Tax (Rate) dated 28.06.2017 to exempt GST on goods as per recommendations of the GST Council in its 31st meeting.
33	Notification No. 26/2018-Central Tax (Rate)	31-12-2018	seeks to exempt central tax on supply of gold by nominated agencies to registered persons.

34	Notification No. 27/2018-Central Tax (Rate)	31-12-2018	Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.
35	Notification No. 28/2018-Central Tax (Rate)	31-12-2018	Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.
36	Notification No. 29/2018-Central Tax (Rate)	31-12-2018	Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to specify services to be taxed under Reverse Charge Mechanism (RCM) as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.
37	Notification No. 30/2018-Central Tax (Rate)	31-12-2018	Seeks to insert explanation in an item in notification No. 11/2017 – Central Tax (Rate) by exercising powers conferred under section 11(3) of CGST Act, 2017.
38	Notification No. 04/2018-Integrated Tax	31-12-2018	Seeks to amend the IGST Rules, 2017 so as to notify the rules for determination of place of supply in case of inter-State supply under sections 10(2), 12(3), 12(7), 12(11) and 13(7) of the IGST Act, 2017.
39	Notification No. 25/2018-Integrated Tax (Rate)	31-12-2018	Seeks to further amend notification No. 1/2017-Integrated Tax (Rate) dated 28.06.2017 to change GST rates on goods as per recommendations of the GST Council in its 31st meeting.
40	Notification No. 26/2018-Integrated Tax (Rate)	31-12-2018	Seeks to further amend notification No. 2/2017-Integrated Tax (Rate) dated 28.06.2017 to exempt GST on goods as per recommendations of the GST Council in its 31st meeting.
41	Notification No. 27/2018-Integrated Tax (Rate)	31-12-2018	seeks to exempt integrated tax on supply of gold by nominated agencies to registered persons.
42	Notification No. 28/2018-Integrated Tax (Rate)	31-12-2018	Seeks to amend notification No. 8/2017- Integrated Tax (Rate) so as to notify IGST rates of various services as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.
43	Notification No. 29/2018-Integrated Tax (Rate)	31-12-2018	Seeks to amend notification No. 9/2017- Integrated Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.
44	Notification No. 30/2018-Integrated Tax (Rate)	31-12-2018	Seeks to amend notification No. 10/2017- Integrated Tax (Rate) so as to specify services to be taxed under Reverse Charge Mechanism (RCM) as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.
45	Notification No. 31/2018-Integrated Tax (Rate)	31-12-2018	seeks to insert explanation in an item in notification No. 8/2017 – Central Tax (Rate) by exercising powers conferred under section 11(3) of CGST Act, 2017.

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 text and legal interpretation, the aforesaid circular may be referred to.


(Rajeev Gupta)
Commissioner

Kolkata South CGST & CX Commissionerate
Kolkata.