

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

Dated:

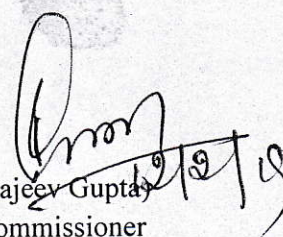
Attention of trade, field formations and all others concerned is invited to the following Circulars / Orders / Notifications issued under Central Board of Indirect Taxes and Customs, New Delhi, Department of Revenue, Ministry of Finance, Govt. of India, for information, guidance and compliance.

Sl. No.	Circular/ Order / Notification No.	Date	Subject
01	Notification No. 01/2019-Central Tax	15-01-2019	Seeks to amend notification No. 48/2017 to amend the meaning of Advance Authorisation
02	Notification No. 02/2019-Central Tax	29-01-2019	Seeks to bring into force the CGST (Amendment) Act, 2018
03	Notification No. 03/2019-Central Tax	29-01-2019	Seeks to amend the CGST Rules, 2017
04	Notification No. 04/2019-Central Tax	29-01-2019	Seeks to amend notification No. 2/2017-Central Tax dated 19.06.2017 so as to define jurisdiction of Joint Commissioner (Appeals)
05	Notification No. 05/2019-Central Tax	29-01-2019	Seeks to amend notification No. 8/2017-Central Tax dated 27.06.2017 so as to align the rates for Composition Scheme with CGST Rules, 2017
06	Notification No. 06/2019-Central Tax	29-01-2019	Seeks to amend notification No. 65/2017-Central Tax dated 15.11.2017 in view of bringing into effect the amendments (to align Special Category States with the explanation in section 22 of CGST Act, 2017) in the GST Acts
07	Notification No. 07/2019-Central Tax	31-01-2019	Seeks to extend the due date for furnishing of FORM GSTR – 7 for the months of October, 2018 to December, 2018 till 28.02.2019.
08	Notification No. 08/2019-Central Tax	08-02-2019	Seeks to extend the due date for furnishing of FORM GSTR – 7 for the month of January, 2019 till 28.02.2019
09	Circular No. 88/07/2019-GST	01-02-2019	Seeks to make amendments in the earlier issued circulars in wake of amendments in the CGST Act, 2017 (which shall come into force w.e.f. 01.02.2019).
10	Order No. 01/2019-GST	31-01-2019	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 in certain cases.
11	Notification No. 01/2019 – Union Territory Tax (Rate)	29-01-2019	Seeks to rescind notification No. 8/2017-Union Territory Tax (Rate) dated 28.06.2017 in view of bringing into effect the amendments (regarding RCM on supplies by unregistered persons) in the GST Acts

12	Notification No. 1/2019 - Union Territory Tax	29-01-2019	Seeks to bring into force the UTGST (Amendment) Act, 2018
13	Notification No. 01/2019 – Integrated Tax (Rate)	29-01-2019	Seeks to rescind notification No. 32/2017-Central Tax (Rate) dated 13.10.2017 in view of bringing into effect the amendments (regarding RCM on supplies by unregistered persons) in the GST Acts
14	Notification No. - 2/2019- Integrated Tax (Rate)	04-02-2019	Seeks to rescind Sl. No. 10D of Notification No. 09/2017-Integrated Tax (Rate) dated 28.06.2017 in relation to exemption of IGST on supply of services having place of supply in Nepal or Bhutan, against payment in Indian Rupees.
15	Notification No. 01/2019 – Integrated Tax	29-01-2019	Seeks to bring into force the IGST (Amendment) Act, 2018
16	Notification No. 02/2019 – Integrated Tax	29-01-2019	Seeks to amend notification No. 7/2017-Integrated Tax dated 14.09.2017 to align with the amended Annexure to Rule 138(14) of the CGST Rules, 2017.
17	Notification No. 03/2019 – Integrated Tax	29-01-2019	Seeks to amend notification No. 10/2017-Integrated Tax dated 13.10.2017 in view of bringing into effect the amendments (to align Special Category States with the explanation in section 22 of CGST Act, 2017) in the GST Acts
18	Notification No. 01/2019 – Central Tax (Rate)	29-01-2019	Seeks to rescind notification No. 8/2017-Central Tax (Rate) dated 28.06.2017 in view of bringing into effect the amendments (regarding RCM on supplies by unregistered persons) in the GST Acts
19	ORDER No. 01/2019- Central Tax	01-02-2019	Seeks to supersede Removal of Difficulties Order No. 1/2017 - Central Tax dated 13.10.2017 in view of the amendment to Section 10 of the CGST Act, 2017 (regarding allowing registered persons opting for Composition Scheme to supply services up to a limit) coming into force w.e.f. 01.02.2019
20	ORDER No. 02/2019- Central Tax	01-02-2019	Seeks to amend Removal of Difficulties Order no 4/2018-CT to extend the due date for furnishing of FORM GSTR – 8 for the months of October, 2018 to December, 2018 till 07.02.2019
21	Circular No. 04/01/2019-IGST	01-02-2019	Seeks to make amendments in the earlier issued circulars in wake of amendments in the CGST Act, 2017 (which shall come into force w.e.f. 01.02.2019).

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.