



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. 04/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. 10/2019-Central Tax.	07-03-2019	To give exemption from registration for any person engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed Rs 40 lakhs.
02	Notification No. 11/2019-Central Tax	07-03-2019	Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover upto Rs. 1.5 crores for the months of April, May and June, 2019.
03	Notification No. 12/2019-Central Tax	07-03-2019	Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs. 1.5 crores for the months of April, May and June, 2019.
04	Notification No. 13/2019-Central Tax	07-03-2019	Seeks to prescribe the due dates for furnishing of FORM GSTR-3B for the months of April, May and June, 2019.
05	Notification No. 14/2019-Central Tax	07-03-2019	Seeks to supersede notification No. 08/2017 - Central Tax dated 27.06.2017 in order to extend the limit of threshold of aggregate turnover for availing Composition Scheme u/s 10 of the CGST Act, 2017 to Rs. 1.5 crores.
06	Notification No. 15/2019-Central Tax	28-03-2019	Notification to extend the due date for furnishing of FORM GST ITC-04 for the period July 2017 to March 2019 till 30th June 2019 issued.
07	Notification No. 16/2019-Central Tax	29-03-2019	Seeks to make Second Amendment (2019) to CGST Rules.
08	Notification No. 02/2019-Central Tax (Rate)	07-03-2019	To give composition scheme for supplier of services with a tax rate of 6% having annual turn over in preceding year upto Rs 50 lakhs.
09	Notification No. 03/2019-Central Tax (Rate)	29-03-2019	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 for real estate sector.
10	Notification No. 04/2019-Central Tax (Rate)	29-03-2019	Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council for real estate sector.
11	Notification No. 05/2019-Central Tax (Rate)	29-03-2019	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 for real estate sector.
12	Notification No. 06/2019-Central Tax (Rate)	29-03-2019	Seeks to notify certain class of persons by exercising powers conferred under section 148 of CGST Act, 2017.
13	Notification No. 07/2019-Central Tax (Rate)	29-03-2019	Seeks to notify certain services to be taxed under RCM under section 9(4) of CGST Act as recommended by Goods and Services Tax Council for real estate sector.
14	Notification No. 08/2019-Central Tax (Rate)	29-03-2019	Seeks to amend notification No. 1/2017- Central Tax (Rate) so as to notify CGST rate of certain goods as recommended by Goods and Services Tax Council for real estate sector.
15	Notification No. 09/2019-Central Tax (Rate)	29-03-2019	Seeks to amend notification No. 02/2019- Central Tax (Rate) so as to provide for application of Composition rules to persons opting to pay tax under notification no. 2/2019- Central Tax (Rate).
16	Notification No. 03/2019-Integrated Tax (Rate)	29-03-2019	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 for real estate sector.
17	Notification No	29-03-2019	Seeks to amend notification No. 9/2017- Integrated Tax (Rate) so as to

	04/2019-Integrated Tax (Rate)		exempt certain services as recommended by Goods and Services Tax Council for real estate sector.
18	Notification No 05/2019-Integrated Tax (Rate)	29-03-2019	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 for real estate sector.
19	Notification No 06/2019-Integrated Tax (Rate)	29-03-2019	Seeks to notify certain class of persons by exercising powers conferred under section 148 of CGST Act, 2017.
20	Notification No 07/2019-Integrated Tax (Rate)	29-03-2019	Seeks to notify certain services to be taxed under RCM under section 5(4) of IGST Act as recommended by Goods and Services Tax Council for real estate sector.
21	Notification No 08/2019-Integrated Tax (Rate)	29-03-2019	Seeks to amend notification No. 1/2017- Integrated Tax (Rate) so as to notify IGST rate of certain goods as recommended by Goods and Services Tax Council for real estate sector.
22	Notification No 02/2019-Union Territory Tax	07-03-2019	To give exemption from registration for any person engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed Rs 40 lakhs.
23	Notification No 03/2019-Union Territory tax(rate)	29-03-2019	Seeks to amend notification No. 11/2017- Union Territory Tax (Rate) so as to notify UTGST rates of various services as recommended by Goods and Services Tax Council for real estate sector.
24	Notification No 04/2019-Union Territory tax(rate)	29-03-2019	Seeks to amend notification No. 12/2017- Union Territory Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council for real estate sector.
25	Notification No 05/2019-Union Territory tax(rate)	29-03-2019	Seeks to amend notification No. 13/2017- Union Territory Tax (Rate) so as to specify services to be taxed under Reverse Charge Mechanism (RCM) as recommended by Goods and Services Tax Council for real estate sector.
26	Notification No 06/2019-Union Territory tax(rate)	29-03-2019	Seeks to notify certain class of persons by exercising powers conferred under section 148 of CGST Act, 2017.
27	Notification No 07/2019-Union Territory tax(rate)	29-03-2019	Seeks to notify certain services to be taxed under RCM under section 7(4) of UTGST Act as recommended by Goods and Services Tax Council for real estate sector.
28	Notification No 08/2019-Union Territory tax(rate)	29-03-2019	Seeks to amend notification No. 1/2017- Union Territory Tax (Rate) so as to notify UTGST rate of certain goods as recommended by Goods and Services Tax Council for real estate sector.
29	Notification No 09/2019-Union Territory tax(rate)	29-03-2019	Seeks to amend notification No. 02/2019- Union Territory Tax (Rate) so as to provide for application of Composition rules to persons opting to pay tax under notification no. 2/2019- Union Territory Tax (Rate).
30	Circular No. 92/11/2019-GST	07-03-2019	Circular clarifying various doubts related to treatment of sales promotion scheme under GST
31	Circular No. 93/12/2019-GST	08-03-2019	Seeks to clarify nature of supply of Priority Sector Lending Certificates (PSLC) – regarding
32	Circular No. 94/13/2019-GST	28-03-2019	Seeks to clarify certain refund related issues under GST.
33	Circular No. 95/14/2019-GST	28-03-2019	Seeks to clarify verification for grant of new registration.
34	Circular No. 96/15/2019-GST	28-03-2019	Seeks to clarify issues in respect of transfer of input tax credit in case of death of sole proprietor.
35	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.
36	Order No. - 02/2019-GST	12-03-2019	Appointment of common authority for the purpose of exercise of powers under sections 73,74, 75 and 76 of the CGST Act, 2017
37	Order No. 3/2019 - Central Tax	08-03-2019	To remove difficulty in implementation of Notification No. 2/2019- Central Tax (Rate)
38	Order No. 4/2019 - Central Tax	29-03-2019	To remove difficulty in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the 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 test and legal interpretation, the aforesaid circular may be referred to.

(Rajeev Gupta)

Commissioner

Kolkata South CGST & CX Commissionerate
Kolkata.