



ಕೇಂದ್ರೀಯ ತೆರಿಗೆ ಪ್ರಧಾನ ಮಂತ್ರಿ ಆಯುಕ್ತರ ಕಛೇರಿ, ಬೆಂಗಳೂರು ವಲಯ,
ಅಂಚೆ ಸಂ.5400, ಕೇಂದ್ರೀಯ ರಾಜಸ್ವ ಭವನ, ಕ್ವೀನ್ಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು

केन्द्रीय कर प्रधान मुख्य आयुक्त का कार्यालय, बेंगलूर अंचल ,

पी.बी.सं.5400, सी.आर.भवन, क्वीन्स रोड, बेंगलूरु-560001

OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF CENTRAL TAX, BENGALURU ZONE,
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व्यापार सूची सं .Trade Notice No. 04/ 2019 Central Tax

दिनांक dated 10.06.2019

सी जी एस टी अधिनियम 2017 तथा आई जी एस टी अधिनियम 2017 के संबंध में वित्त मंत्रालय, राजस्व विभाग, केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड , नई दिल्ली द्वारा व्यापार और उद्योग की जानकारी के लिए निम्नलिखित अधिसूचनाएं जारी की गयी हैं।

The Trade & Industry is hereby informed that the following Notifications are issued by the Ministry of Finance, Department of Revenue, Central Board of Excise and Customs, New Delhi pertaining to CGST Act, 2017 and , IGST Act, 2017.

केन्द्रीय कर अधिसूचनाएं CENTRAL TAX NOTIFICATIONS		
क्रम सं Sl.No	अधिसूचना सं और दिनांक Notification No and date	विषय Subject
1	24/2019-Central Tax ,dt. 11-05-2019	Seeks to extend the due date for furnishing FORM GSTR-3B for the month of for the month of April, 2019 for registered persons in specified districts of Odisha till 20.06.2019.
2	23/2019-Central Tax ,dt. 11-05-2019	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 April, 2019 for registered persons in specified districts of Odisha till 10.06.2019.
3	22/2019-Central Tax ,dt. 23-04-2019	Seeks to notify the provisions of rule 138E of the CGST Rules w.e.f 21st June, 2019.
4	21/2019-Central Tax ,dt. 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
5	20/2019-Central Tax ,dt. 23-04-2019	Seeks to make Third amendment, 2019 to the CGST Rules.
6	19/2019-Central Tax ,dt. 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).
7	18/2019-Central Tax ,dt. 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

8	17/2019-Central Tax ,dt. 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
9	16/2019-Central Tax ,dt. 29-03-2019	Seeks to make Second Amendment (2019) to CGST Rules.
10	15/2019-Central Tax ,dt. 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.
11	14/2019-Central Tax ,dt. 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.
12	13/2019-Central Tax ,dt. 07-03-2019	Seeks to prescribe the due dates for furnishing of FORM GSTR-3B for the months of April, May and June, 2019.
13	12/2019-Central Tax ,dt. 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.
14	11/2019-Central Tax ,dt. 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.
15	10/2019-Central Tax ,dt. 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.
16	09/2019-Central Tax ,dt. 20-02-2019	Seeks to extend the due date for furnishing FORM GSTR-3B for the month of January, 2019 to 28.02.2019 for registered persons having principal place of business in the state of J&K; and 22.02.2019 for the rest of the States.

केन्द्रीय कर (दर) अधिसूचनाएं CENTRAL TAX (RATE) NOTIFICATIONS		
1	10/2019-Central Tax (Rate) ,dt. 10-05-2019	To amend notification No. 11/ 2017- Central Tax (Rate) so as to extend the last date for exercising the option by promoters to pay tax at the old rates of 12%/ 8% with ITC
2	09/2019-Central Tax (Rate) ,dt. 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).
3	08/2019-Central Tax (Rate) ,dt. 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.
4	07/2019-Central Tax (Rate) ,dt. 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.
5	06/2019-Central Tax (Rate) ,dt. 29-03-2019	Seeks to notify certain class of persons by exercising powers conferred under section 148 of CGST Act, 2017.
6	05/2019-Central Tax (Rate) ,dt. 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.

7	04/2019-Central Tax (Rate) ,dt. 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.
8	03/2019-Central Tax (Rate) ,dt. 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.
9	02/2019-Central Tax (Rate) ,dt. 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.

एकीकृत कर (दर) अधिसूचनाएं INTEGRATED TAX (RATE) NOTIFICATIONS		
1	09/2019-Integrated Tax (Rate) ,dt. 10-05-2019	To amend notification No. 8/ 2017- Integrated Tax (Rate) so as to extend the last date for exercising the option by promoters to pay tax at the old rates of 12%/ 8% with ITC
2	08/2019-Integrated Tax (Rate) ,dt. 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.
3	07/2019-Integrated Tax (Rate) ,dt. 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.
4	06/2019-Integrated Tax (Rate) ,dt. 29-03-2019	Seeks to notify certain class of persons by exercising powers conferred under section 148 of CGST Act, 2017.
5	05/2019-Integrated Tax (Rate) ,dt. 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.
6	04/2019-Integrated Tax (Rate) ,dt. 29-03-2019	Seeks to amend notification No. 9/2017- Integrated Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council for real estate sector.
7	03/2019-Integrated Tax (Rate) ,dt. 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.

2. सी.बी.ई.सी पोर्टल <http://www.cbec.gov.in/htdocs-cbec/gst/index>. पर उपर्युक्त अधिसूचनाएं उपलब्ध हैं।

The above Notifications are available in the CBEC Portal at <http://www.cbec.gov.in/htdocs-cbec/gst/index>.

3. व्यापार और उद्योग के संघों / वाणिज्य चेंबरों से अनुरोध है कि उक्त अधिसूचनाओं के सार को अपने सभी सदस्यों के ध्यान में लायें।

The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.

4. क्षेत्रीय आयुक्तों से अनुरोध है कि उक्त व्यापार सूची के सार का प्रचार करें।

The jurisdictional Commissioners are requested to publicize the contents of this Trade Notice.


11/6/19
प्रधान मुख्य आयुक्त / PRINCIPAL CHIEF COMMISSIONER
केन्द्रीय कर / CENTRAL TAX

सेवा में/To:

1. The Principal Chief Commissioner of Customs, Bengaluru Zone.
2. The Principal Commissioner/Commissioner of Central Excise and Service Tax, Bengaluru East, Bengaluru West, Bengaluru South, Bengaluru North, Bengaluru North West, Mysuru, Mangalore, Belgavi.
3. The Commissioner of Audit-I, II, Mysore & Belgavi Commissionerates
4. The Commissioner of Appeals - I, II, Mysore & Belgavi Commissionerates
5. The Additional Director General, Directorate General of Systems, Bengaluru.
6. RAC Members.
7. Master File.
8. Web Master
9. The Notice Board