



ಕೇಂದ್ರೀಯ ತೆರಿಗೆ ಪ್ರಧಾನ ಮುಖ್ಯ 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. 19/2017 Central Tax दिनांक dated 16.11.2017

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	66/2017-Central Tax , dt. 15-11-2017	Seeks to exempt all taxpayers from payment of tax on advances received in case of supply of goods
2	65/2017-Central Tax , dt. 15-11-2017	Seeks to exempt suppliers of services through an e-commerce platform from obtaining compulsory registration
3	64/2017-Central Tax , dt. 15-11-2017	Seeks to limit the maximum late fee payable for delayed filing of return in FORM GSTR-3B from October, 2017 onwards
4	63/2017-Central Tax , dt. 15-11-2017	Seeks to extend the due date for submission of details in FORM GST-ITC-04
5	62/2017-Central Tax , dt. 15-11-2017	Seeks to extend the time limit for furnishing the return in FORM GSTR-6 for the month of July, 2017
6	61/2017-Central Tax , dt. 15-11-2017	Seeks to extend the time limit for furnishing the return in FORM GSTR-5A for the months of July to October, 2017
7	60/2017-Central Tax , dt. 15-11-2017	Seeks to extend the time limit for furnishing the return in FORM GSTR-5, for the months of July to October, 2017

8	59/2017-Central Tax , dt. 15-11-2017	Seeks to extend the time limit for filing of FORM GSTR-4
9	58/2017-Central Tax , dt. 15-11-2017	Seeks to extend the due dates for the furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs.1.5 crores
10	57/2017-Central Tax , dt. 15-11-2017	Seeks to prescribe quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of upto Rs.1.5 crore
11	56/2017-Central Tax , dt. 15-11-2017	Seeks to mandate the furnishing of return in FORM GSTR-3B till March, 2018
12	55/2017-Central Tax , dt. 15-11-2017	Twelfth amendment to CGST Rules, 2017
13	54/2017-Central Tax , dt. 30-10-2017	Seeks to amend Notification no. 30/2017-Central Tax dated 11.09.2017 so as to extend the due date for filing FORM GSTR-2 and FORM GSTR-3 for the month of July, 2017
14	53/2017-Central Tax , dt. 28-10-2017	Seeks to extend the due date for submission of details in FORM GST-ITC-04
15	52/2017-Central Tax , dt. 28-10-2017	Seeks to extend the due date for submission of details in FORM GST-ITC-01
16	51/2017-Central Tax , dt. 28-10-2017	Eleventh Amendment to CGST Rules, 2017

केन्द्रीय कर (दर) अधिसूचनाएं CENTRAL TAX (RATE) NOTIFICATIONS		
1	47/2017-Central Tax (Rate) ,dt. 14-11-2017	Seeks to amend notification No. 12/2017-CT(R) so as to extend exemption to admission to "protected monument" and to consolidate entry at Sl. No. 11A & 11B.
2	46/2017-Central Tax (Rate) ,dt. 14-11-2017	Seeks to amend notification No. 11/2017-CT(R) so as to specify rate @ 2.5% for standalone restaurants and @9% for other restaurants, reduce rate of job work on "handicraft goods" @ 2.5% and to substitute "Services provided" in item (vi) against Sl No. 3 in table.
3	45/2017-Central Tax (Rate) ,dt. 14-11-2017	Seeks to provide concessional GST rate of 2.5% on scientific and technical equipments supplied to public funded research institutions.
4	44/2017-Central Tax (Rate) ,dt. 14-11-2017	Seeks to amend notification no. 5/2017- Central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding restriction of ITC on certain fabrics.
5	43/2017-Central Tax (Rate) ,dt. 14-11-2017	Seeks to amend notification no. 4/2017- Central tax(rate) dated 28.06.2017 to give effect to gst council decision regarding reverse charge on raw cotton.
6	42/2017-Central Tax (Rate) ,dt. 14-11-2017	Seeks to amend notification no. 2/2017- Central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst exemptions).
7	41/2017-Central Tax (Rate) ,dt. 14-11-2017	Seeks to amend notification no. 1/2017- Central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst rates.

एकीकृत कर अधिसूचनाएं INTEGRATED TAX NOTIFICATIONS		
1	12/2017-Integrated Tax, dt. 15-11-2017	Apportionment of IGST with respect to advertisement services under section 12 (14) of the IGST Act, 2017.

एकीकृत कर (दर) अधिसूचनाएं INTEGRATED TAX (RATE) NOTIFICATIONS		
1	50/2017-Integrated Tax (Rate) ,dt. 14-11-2017	Seeks to amend notification No. 30/2017-Integrated Tax (Rate) dated 22.09.2017, so as to extend the benefit of IGST exemption, applicable in relation to supply of Skimmed milk powder, or concentrated milk for use in the production of milk distributed through dairy co-operatives to the companies that are registered under the Companies Act, 2013 also.
2	49/2017-Integrated Tax (Rate) ,dt. 14-11-2017	Seeks to amend notification No. 9/2017-IT(R) so as to extend exemption to admission to "protected monument" and to consolidate entry at Sl. No. 12A & 12B.
3	48/2017-Integrated Tax (Rate) ,dt. 14-11-2017	Seeks to amend notification No. 8/2017-IT(R) so as to specify rate @5% for standalone restaurants and @18% for other restaurants, reduce rate of job work on "handicraft goods" @ 5% and to substitute "Services provided" in item (vi) against Sl No. 3 in table.
4	47/2017-Integrated Tax (Rate) ,dt. 14-11-2017	Seeks to provide concessional GST rate of 5% on scientific and technical equipments supplied to public funded research institutions.
5	46/2017-Integrated Tax (Rate) ,dt. 14-11-2017	Seeks to amend notification no. 5/2017- Integrated tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding restriction of ITC on certain fabrics.).
6	45/2017-Integrated Tax (Rate) ,dt. 14-11-2017	Seeks to amend notification no. 4/2017- Integratedtax(rate) dated 28.06.2017 to give effect to gst council decision regarding reverse charge on raw cotton.
7	44/2017-Integrated Tax (Rate) ,dt. 14-11-2017	Seeks to amend notification no. 2/2017- Integrated tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst exemptions.
8	43/2017-Integrated Tax (Rate) ,dt. 14-11-2017	Seeks to amend notification no. 1/2017- Integrated tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst rates
9	42/2017-Integrated Tax (Rate) ,dt. 27-10-2017	Seeks to amend notification No. 9/2017- Integrated Tax (Rate) so as to exempt IGST on inter-state supply of services to Nepal and Bhutan against payment in INR.

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.



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. Master File.
7. Web Master
8. The Notice Board
9. RAC Members.