



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, बेंगलूर-560001

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व्यापार सूची सं. Trade Notice No. 26/ 2018 Central Tax

दिनांक dated 01.10.2018

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	52/2018-Central Tax ,dt. 20-09-2018	Seeks to notify the rate of tax collection at source (TCS) to be collected by every electronic commerce operator for intra-State taxable supplies
2	51/2018-Central Tax ,dt. 13-09-2018	Seeks to bring section 52 of the CGST Act (provisions related to TCS) into force w.e.f 01.10.2018
3	50/2018-Central Tax ,dt. 13-09-2018	Seeks to bring section 51 of the CGST Act (provisions related to TDS) into force w.e.f 01.10.2018
4	49/2018-Central Tax ,dt. 13-09-2018	Notification amending the CGST Rules, 2017 (Tenth Amendment Rules, 2018)
5	48/2018-Central Tax ,dt. 10-09-2018	Seeks to make amendments (Ninth Amendment, 2018) to the CGST Rules, 2017.
6	47/2018-Central Tax ,dt. 10-09-2018	Seeks to extend the due date for filing of FORM GSTR - 3B for newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers [Amends notf. No. 34/2018 - CT].
7	46/2018-Central Tax ,dt. 10-09-2018	Seeks to extend the due date for filing of FORM GSTR - 3B for newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers [Amends notf. No. 35/2017 and 16/2018 - CT]
8	45/2018-Central Tax ,dt. 10-09-2018	Seeks to extend the due date for filing of FORM GSTR - 3B for newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers [Amends notf. No. 21/2017 and 56/2017 - CT].

9	44/2018-Central Tax ,dt. 10-09-2018	Seeks to extend the due date for filing of FORM GSTR - 1 for taxpayers having aggregate turnover above Rs 1.5 crores.
10	43/2018-Central Tax ,dt. 10-09-2018	Seeks to extend the due date for filing of FORM GSTR - 1 for taxpayers having aggregate turnover up to Rs 1.5 crores.

केन्द्रीय कर (दर) अधिसूचनाएं CENTRAL TAX (RATE) NOTIFICATIONS		
1	23/2018-Central Tax (Rate) ,dt. 20-09-2018	Seeks to insert explanation in an entry in notification No. 12/2017 – Central Tax (Rate) by exercising powers conferred under section 11(3) of CGST Act, 2017.

एकीकृत कर अधिसूचनाएं INTEGRATED TAX NOTIFICATIONS		
1	02/2018-Integrated Tax,dt. 20-09-2018	Seeks to notify the rate of tax collection at source (TCS) to be collected by every electronic commerce operator for inter-State taxable supplies

एकीकृत कर (दर) अधिसूचनाएं INTEGRATED TAX (RATE) NOTIFICATIONS		
1	24/2018-Integrated Tax (Rate) ,dt. 20-09-2018	Seeks to insert explanation in an entry in notification No. 9/2017 – Integrated Tax (Rate) by exercising powers conferred under section 6(3) of IGST Act, 2017.

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