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GOVERNMENT OF INDIA
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE
TAMILNADU & PUDUCHERRY
No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C.No. IV/16/268/2017- Pr.CCO (GST-3)

Date: 18 -09-2017

GST TRADE NOTICE NO.023/2017

Sub: **GST** – Notifications No.30/2017-Central Tax and No.31/2017-Central Tax both dated 11.09.2017 on time limit specified for filing of details in various Forms for the month of July-2017 - Notification No.5/2017-Compensation Cess (Rate) dated 11.09.2017 - Communication thereof - Reg.

Please refer to this office GST Trade Notices No.018/2017 dated 29.08.2017 and No.022/2017 dated 08.09.2017 wherein extension of time to file GSTR-1, GSTR-2, GSTR-3 and GSTR-6 was communicated. Now, the Central Board of Excise & Customs [CBEC] has issued the following Notifications relating to **further extension of time limit** specified for filing of details in Form GSTR-1, GSTR-2, GSTR-3 and GSTR-6 **for the month of July-2017** in supersession of Central Tax Notifications Nos.26/2017-CT dated 28.06.2017 and 29/2017-CT dated 05.09.2017 as detailed hereunder:

Sl. No.	Notification No. & date	FORM	SUBJECT	Time period for the month of July-2017 extended upto
1	30/2017-Central Tax dt.11.09.2017	Form GSTR-1	Details of outward supplies of goods or services in respect of persons having turnover of more than One Hundred Crore Rupees	03.10.2017
			Details of outward supplies of goods or services in respect of persons having turnover of upto One Hundred Crore Rupees	10.10.2017
		Form GSTR-2	Details of inward supplies of goods or services - All	31.10.2017
		Form GSTR-3	Monthly return of Supplies and Tax Liability - All	10.11.2017
2	31/2017-Central Tax dt.11.09.2017	Form GSTR-6	Monthly return to be filed by Input Service Distributor	13.10.2017

It is further specified therein that the last date for filing the above mentioned returns for the month of **August-2017 will be notified later.**

2. Further, the CBEC has issued Notification No.5/2017-Compensation Cess (Rate) dated 11.09.2017 amending the Notification No.1/2017-Compensation Cess (Rate) dated 28.06.2017 notifying Compensation Cess Rates on Motor Vehicles under various Chapter Headings as detailed hereunder:

Sl. No. as per Notification No.1/2017-Compensation Cess (Rate) dt. 28.06.2017	Chapter Heading	Description of goods	Compensation Cess Rate
47 & 48	8703 40, 8703 50, 8703 60, 8703 70	For motor vehicles mentioned at clauses (a) cleared as ambulances duly fitted with all the fitments, furniture, etc, (b) Three Wheeled Vehicles & (c) Motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm and	Nil
		(d) For motor vehicles other than those mentioned at clauses (a), (b) & (c)	15%
52	8703	Motor Vehicles of engine capacity not exceeding 1500 cc	17%
52A (New)	8703	Motor Vehicles of engine capacity exceeding 1500 cc other than vehicles specified against entry at S.No.52 B	20%
52B (New)	8703	Motor Vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles Explanation - For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm and above	22%

3. This Trade Notice is being issued so as to sensitize the trade and field formations about the about the contents of the aforesaid Notifications and for complete details, the respective references may please be referred in the CBEC's website www.cbec.gov.in.

4. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.

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



[C.P. RAO]
PRINCIPAL CHIEF COMMISSIONER

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise, Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem / Tiruchirappalli / Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit / Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals Commissionerates
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam, No.3, Kamarajar Salai, Chepauk, Chennai-600005 [**By e-mail**]
- iii. Zonal RAC Members [**By e-mail**]

Copy to

- i. The Superintendent, Computer Section, Chennai North Commissionerate [for uploading in website]
- ii. Sr. PS to Pr. Chief Commissioner