

**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: 21-09-2017

**GST TRADE NOTICE NO.024/2017**

Sub: **GST** - Exemption for casual taxable persons making taxable supply of Handicraft goods from obtaining registration / Provisions relating to persons liable to deduct tax at source / Last date for filing FORM GSTR-3B for the period from August 2017 to December 2017 / Amendment to CGST Rules - Central Tax Notification Nos.32/2017-CT to 35/2017-CT all dated 15.09.2017, IGST Notification Nos. 7/2017-IT & 8/2017-IT both dated 14.09.2017 and Order No.2/2017-GST dated 18.09.2017 issued - Communication thereof - Reg.

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The Central Board of Excise & Customs [CBEC] has issued Central Tax Notification Nos.32/2017-CT to 35/2017-CT all dated 15.09.2017, IGST Notification Nos.7/2017-IT & 8/2017-IT both dated 14.09.2017 and Order No.2/2017-GST dated 18.09.2017. The gist of the amendments / changes covered in the notifications is highlighted hereunder:

Sl. No.	Notification No. & date	Subject / Provisions amended	Gist of amendments
1	Notn. No.32/2017-Central Tax dated 15.09.2017	Handicraft Goods - Exemption to casual taxable persons from obtaining registration	<p>[i] The casual taxable persons making taxable supplies of Handicraft goods have been exempted from registration subject to the provisos that the aggregate value of such supplies on all India basis does not exceed Rs.20 Lakhs in a financial year, and Rs.10 Lakhs in case of special category States other than Jammu &amp; Kashmir.</p> <p>[ii] the casual taxable persons shall obtain a PAN and generate e-way bill in accordance with Rule 138 of CGST Rules, 2017</p> <p>[iii] This exemption shall be available to such persons who are making inter-state supplies of handicraft goods and are availing the benefit of Notification No.8/2017-Integrated Tax dated 14.09.2017</p> <p>The products viz. "handicraft goods" with HSN code for the purpose of this notification have also been furnished in the table to this Notification.</p>

Sl. No.	Notification No. & date	Subject / Provisions amended	Gist of amendments
2	Notn. No.33/2017-Central Tax dated 15.09.2017	<b>Tax deduction at source</b> – Appointed date for provisions of Section 51(1) of the CGST Act, 2017	<p>The <b>18th of September 2017</b> has been notified as the appointed date for the provisions of clause (a), (b) and (d) of Section 51(1) of the CGST Act, 2017 with respect to specified persons as under:-</p> <p>[a] An authority or a board or any other body,-  [i] set up by Act of Parliament or State Legislature; or  [iii] established by any Government</p> <p>with 51% or more participation by way of equity or control, or carry out any function</p> <p>[b] society established by Central Government or the State Government or a Local Authority under the Societies Registration Act;</p> <p>[c] public sector undertakings</p> <p>The said persons shall be liable to deduct tax from the payment made or credited to the supplier of goods or services or both with effect from a date to be notified subsequently.</p>
3	Notn. No.34/2017-Central Tax dated 15.09.2017	<b>Composition Levy</b> – Rule 3 of CGST Rules, 2017 amended	<p><b>Composition Levy</b> – New sub-rule (3A) inserted in Rule 3 providing option to the persons who migrated to GST from the earlier registration and also to the new registrants to pay tax under composition levy with effect from <b>01.10.2017</b> by e-filing an intimation in <b>FORM GST CMP-02</b> on the common portal before the said date and furnish <b>FORM GST ITC-03</b> within 90 days from the said date.</p> <p>However, the said persons shall not be allowed to furnish FORM GST TRAN-1 after <b>FORM GST ITC-03</b> has been furnished. Further, sub-rule (5) has also been amended to include sub-rule (3A).</p>
	Notn. No.34/2017-Central Tax dated 15.09.2017	<b>Transitional Provisions</b> – New Rule 120A inserted in CGST Rules	One time revision of FORM GST TRAN-1 has been provided to a registered person who has submitted FORM GST TRAN-1 as required, within the time period.

Sl. No.	Notification No. & date	Subject / Provisions amended	Gist of amendments
	Notn. No.34/2017-Central Tax dated 15.09.2017	<b>Anti-Profitteering</b> - Rules 122, 124 and 127 of CGST Rules	<p><b>Rule 122 amended:</b> A minimum service of one year in the cadres specified therein has been laid down for the Technical members for the Anti-Profitteering Authority</p> <p><b>Rule 124 - Sub-rule (3) substituted:</b> The monthly salary and other allowances and benefits applicable to the Technical member have been stipulated</p> <p><b>Rule 124 - Insertion of second provisos to Sub-rules (4) &amp; (5):</b> Termination of appointment of the Chairman and the technical members of the Anti-Profitteering Authority has been provided.</p> <p><b>Rule 127 - clause (iv) inserted:</b> Duties of the Anti-Profitteering Authority to include furnishing a performance report to the GST Council by the 10<sup>th</sup> of close of each quarter.</p>
3 Contd..	Notn. No.34/2017-Central Tax dated 15.09.2017	<b>E-way Bill</b> - Rule 138 of CGST Rules, 2017	<p><b>Rule 138(1):</b> Provisos inserted requiring generation of e-way bill, irrespective of the value of consignment-,</p> <p>[i] by the principal in case goods are sent for job work to another State and</p> <p>[ii] by a person who has been exempted from obtaining registration, for transportation of handicraft goods to another State</p>
	Notn. No.34/2017-Central Tax dated 15.09.2017	<b>Amendment FORMS</b> to	<p><b>FORM GST TRAN-1 - Effective from 01.07.2017</b></p> <p>[i] <b>Sl.No.5(a)</b> - Amended to cover the provisions of Section 140(9) pertaining to reclaiming of input services credit availed in earlier regime but reversed due to non-payment of consideration, if the payment has been made within a period of 3 months from the appointed day</p> <p>[ii] <b>Sl.No.7(a)</b> - To include Credit Transfer Documents [CTD] in addition to invoices in respect of inputs</p> <p>[iii] <b>Insertion of Instructions</b> at the end of the Form:</p> <p>[a] To indicate the column to avail credit reclaimed [Ref Sl.No.[i] above]</p> <p>[b] Registered persons availing credit through CTD shall also file TRANS 3 [Ref.Sl.No.[ii] above]</p> <p><b>FORM GSTR-4 - Correction:</b> The words 'Intra-State Supplies' shall be substituted with the words 'Inter-State Supplies' in entry 8B(2) in Sl.No.8 of the form - Effective from 01.07.2017</p> <p><b>FORM GST EWB-01</b> - To stipulate entering details of bill of entry in place of invoice where the consignment pertains to an import - Effective from 30.08.2017</p>

Sl. No.	Notification No. & date	Subject / Provisions amended	Gist of amendments												
4	Notn. No.35/2017-Central Tax dated 15.09.2017	<b>FORM GSTR-3B - Last date for filing</b>	<p>[i] The last date for filing of GSTR-3B for the period from August 2017 to December 2017 has been specified as the 20<sup>th</sup> of the following month, as detailed in the table below:</p> <table border="1"> <thead> <tr> <th>Month</th> <th>Last date for filing FORM GSTR-3B</th> </tr> </thead> <tbody> <tr> <td>August 2017</td> <td>20.09.2017</td> </tr> <tr> <td>September 2017</td> <td>20.10.2017</td> </tr> <tr> <td>October 2017</td> <td>20.11.2017</td> </tr> <tr> <td>November 2017</td> <td>20.12.2017</td> </tr> <tr> <td>December 2017</td> <td>20.01.2018</td> </tr> </tbody> </table> <p>[ii] The liability towards tax, interest, penalty, fees or any other amount payable by debiting e-cash ledger or e-credit ledger shall be discharged by every registered person <b>not later than the last date on which GSTR-3B is required to be furnished.</b></p>	Month	Last date for filing FORM GSTR-3B	August 2017	20.09.2017	September 2017	20.10.2017	October 2017	20.11.2017	November 2017	20.12.2017	December 2017	20.01.2018
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August 2017	20.09.2017														
September 2017	20.10.2017														
October 2017	20.11.2017														
November 2017	20.12.2017														
December 2017	20.01.2018														
5	Notn. No.7/2017-Integrated Tax dated 14.09.2017	Exemption to Job worker engaged in inter-state supply of services	<p>A job worker engaged in making inter-state supply of services to a registered person has been exempted from obtaining registration.</p> <p>However, <b>the exemption shall not apply to a job worker</b></p> <p>(a) Whose aggregate turnover exceeds Rupees Twenty Lakhs in a financial year (Rupees Ten Lakhs for special category States) or who opts to take registration voluntarily</p> <p>(b) Who is involved in making supply of services in relation to the goods mentioned against Sl.No.151, <b>viz, Jewellery, Goldsmiths' and Silversmiths' wares and other articles (Chapter 71)</b>, in the Annexure to Rule 138 of the CGST Rules.</p>												
6	Notn. No.8/2017-Integrated Tax dated 14.09.2017	Handicraft Goods - Exemption to taxable persons from obtaining registration	<p>[i] The taxable persons making taxable supplies of Handicraft goods have been exempted from registration subject to the provisos that the aggregate value of such supplies on all India basis does not exceed Rs.20 Lakhs in a financial year, and Rs.10 Lakhs in case of special category States other than Jammu &amp; Kashmir.</p> <p>[ii] the taxable persons shall obtain a PAN and generate e-way bill in accordance with Rule 138 of CGST Rules, 2017</p> <p>The products viz. "handicraft goods" with HSN code for the purpose of this notification have also been furnished in the table to this Notification.</p>												
7	Order No.2/2017-GST dated 18.09.2017	Time to submit declaration in Form GST TRAN-1 - Rule 120A of CGST Rules, 2017	The time limit for submitting revised declaration in <b>FORM GST TRAN-1</b> has been extended till <b>31.10.2017</b>												

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the contents of the aforesaid references and for complete details, the respective references may please be referred in the CBEC's website [www.cbec.gov.in](http://www.cbec.gov.in).

3. 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.

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

5. Difficulties, if any, in the implementation of the above instructions / changes may please be brought to the notice of this Office.



**[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

The Superintendent, Computer Section, Chennai North Commissionerate  
[for uploading in website]