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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)/Vol.III

Date: 28-12-2017

GST TRADE NOTICE NO.051/2017

Sub: GST – Central Tax Notifications No.67/2017 to 70/2017 all dated 21.12.2017 and Order No.11/2017-GST dated 21.12.2017 pertaining to extension of time limit of various forms – CGST Circulars No.22/22/2017 & No.23/23/2017 both dated 21.12.2017 pertaining to clarification on supply by an artist and maintenance of books by an auctioneer/Principal relating to Tea, Rubber, etc respectively - Communication thereof - Reg.

Please refer to this office GST Trade Notices Nos. 035/2017 dated 30.10.2017, 039/2017 dated 03.11.2017 and 045/2017 dated 17.11.2017.

2. In continuation, the Central Board of Excise & Customs [CBEC] has issued the following Notifications / Circulars / Orders. The gist of the Notifications / Orders are detailed as hereunder:

Sl. No.	Notification No. & date	Subject	Gist of the Notifications/Orders
1	67/2017-Central Tax dt. 21-12-2017	Seeks to extend the due date for submission of details in FORM GST-ITC-01	Time limit for filing a declaration in form GST ITC-01 by registered persons, who have become eligible during the months from July-2017 to November-2017 to the effect that they are eligible to avail the input tax credit, has been extended upto 31.01.2018 [Refer Trade Notices No.035/2017 dated 30.10.2017 and 039/2017 dated 03.11.2017]
2	68/2017-Central Tax dt. 21-12-2017	Seeks to extend the time limit for filing of FORM GSTR-5	Time limit for filing the return by a non-resident taxable person in form GSTR-5 for the months from July-2017 to December-2017 has been extended upto 31.01.2018 [Refer Trade Notice No.045/2017 dated 17.11.2017]
3	69/2017-Central Tax dt. 21-12-2017	Seeks to extend the time limit for filing of FORM GSTR-5A	Time limit for filing of form GSTR-5A for the months from July-2017 to December-2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Central Goods and Services Tax Rules, 2017 has been extended upto 31.01.2018 . [Please refer Trade Notices No.035/2017 dated 30.10.2017 and 045/2017 dated 17.11.2017]

4	70/2017-Central Tax dt. 21-12-2017	Thirteenth Amendment to CGST Rules, 2017	Certain amendment to forms GSTR-1, GST RFD-01 and GST RFD-01A have been made
5	Circular No.22/22/2017 dt.21.12.2017	Clarification on issues regarding treatment of supply by an artist in various States and supply of goods by artists from galleries	<ul style="list-style-type: none"> ➤ Art work for supply on approval basis can be moved from the place of business of the registered person (artist) to another place within the same State or to a place outside the State on a delivery challan along with the e-way bill wherever applicable and the invoice may be issued at the time of actual supply of art work ➤ Supplies of the art work from one State to another State will be inter-State supplies and attract integrated tax in terms of section 5 of the Integrated Goods and Services Tax Act, 2017 ➤ In case of supply by artists through galleries, there is no consideration flowing from the gallery to the artist when the art works are sent to the gallery for exhibition and therefore, the same is not a supply. It is only when the buyer selects a particular art work displayed at the gallery, that the actual supply takes place and applicable GST would be payable at the time of such supply.
6	Circular No.23/23/2017 dt.21.12.2017	Issues in respect of maintenance of books of accounts relating to additional place of business by a principal or an auctioneer for the purpose of auction of tea, coffee, rubber etc	<p>It has been clarified that -</p> <p>(a) The principal and the auctioneer of tea, coffee, rubber etc. are required to declare warehouses where such goods are stored as their additional place of business. The buyer is also required to disclose such warehouse as his additional place of business if he wants to store the goods purchased through auction in such warehouses.</p> <p>(b) Both the principal and the auctioneer are required to maintain the books of accounts relating to each and every place of business in that place itself as per the first proviso to sub-section (1) of section 35 of the CGST Act. However, in case difficulties are faced in maintaining the books of accounts, it is clarified that they may maintain the books of accounts relating to the additional place(s) of business at their principal place of business</p>

			<p>instead of such additional place(s).</p> <p>(c) Such principal or auctioneer shall intimate their jurisdictional proper officer in writing about the maintenance of books of accounts relating to additional place(s) of business at their principal place of business.</p> <p>(d) Further, the principal or the auctioneer shall be eligible to avail input tax credit (ITC) subject to the fulfilment of other provisions of the Act and the rules made thereunder.</p> <p>It has been further clarified that this Circular is applicable to the supply of tea, coffee, rubber, etc. where the auctioneer claims ITC in respect of the supply made to him by the principal before the auction of such goods and the said goods are supplied only through auction.</p>
7	Order-11/2017-GST, dt. 21-12-2017 [Order No. 05/2017-GST dt. 28.10.2017 is superseded]	Extension of time limit for intimation of details of stock in FORM GST CMP-03	<p>Composition Levy - The period for intimation of details of stock held on the date preceding the date from which the option to pay tax under section 10 of the Act is exercised in FORM GST CMP-03 is extended upto 31.01.2018</p> <p>[Please refer Trade Notice 039/2017 dated 03.11.2017]</p>

3. 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.

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