

**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.II

Date: 30.10.2017

**GST TRADE NOTICE NO.036/2017**

Sub: GST – **Central Tax (Rate)** Notifications No.31/2017 to 38/2017 all dated 13.10.2017, No.39/2017-CT (Rate) dated 18.10.2017 and No.40/2017-CT (Rate) dated 23.10.2017 – **Integrated Tax (Rate)** Notifications No.32/2017 to 39/2017 all dated 13.10.2017, No.40/2017-IT (Rate) dated 18.10.2017 and No.41/2017-IT (Rate) dated 23.10.2017 – **Union Territory Tax (Rate)** Notifications No.31/2017 to 38/2017 all dated 13.10.2017, No.39/2017-UTT (Rate) dated 18.10.2017 and No.40/2017-UTT (Rate) dated 23.10.2017 – Communication thereof - Reg.

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The Central Board of Excise & Customs [CBEC] has issued the following Notifications / Orders on various subjects and the gist of the Notifications / Orders are detailed as hereunder:

Sl. No.	Notification No. & date	Subject	Gist
1	31/2017- Central Tax (Rate) ,dt. 13- 10-2017	Seeks to amend notification No. 11/2017- Central Tax (Rate)	<p>[i] In the table in Notification No.11/2017-Central Tax (Rate) pertaining to services, various amendments have been made in the rates. A few amendments are highlighted hereunder</p> <p><b>[a] Sl.No.3:</b></p> <p>A. in item (iii), in column (3), for the words “Government, a local authority or a Governmental authority”, the words “Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity” shall be substituted;</p> <p>B. in item (vi), in column (3), for the words “a local authority or a Governmental authority” the words “a local authority, a Governmental Authority or a Government Entity” shall be substituted;</p> <p>C. in items (iii) and (vi), in column (5), for the existing entry, the following entry shall be substituted, namely: -</p> <p>“Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be”;</p> <p>D. Item (vii) in column 3, 4 and 5 of the table has been substituted with items (vii), (viii) and (ix) specifying CGST rates for composite supply of works contract involving predominantly earth work, offshore works contract relating to oil and gas exploration as specified and construction service other than those specified in items (i) to (viii) respectively</p> <p><b>[b] Sl.No.8 – Item (ii)</b> - In respect of transport of passengers as specified therein, the proviso has been amended to substitute the word ‘or’ with ‘and’ to the effect that the credit of input tax charged on goods <b>and</b> services used in supplying the service has not been taken [Refer explanation No.(iv)]</p>

			<p><b>(c) Sl.No.8 - Item (vi)</b> - For transport of passengers by any motor vehicle as specified therein, different CGST rates viz. 2.5% without ITC other than those excluded and 6% with ITC has been stipulated [Refer explanation No.(iv)]</p> <p><b>(d) Sl.No.9 - Item (v) and (vi)</b> - For Transport of natural gas through pipeline, different CGST rates viz. 2.5% without ITC and 6% with ITC has been stipulated and CGST at 9% has been stipulated for goods transport services other than items (i) to (v). [Refer explanation No.(iv)]</p> <p><b>(e) Sl.No.10 - Item (i)</b> - For renting of any motor vehicles designed to carry passengers as specified therein, different CGST rates viz. 2.5% without ITC other than ITC of input service in same line of business and 6% with ITC has been stipulated [Refer explanation No.(iv)]</p> <p>Amendments have also been made in respect of leasing of motor vehicles, financial and related services, leasing or rental services with or without operator etc. - Ref <b>Sl.No.15 and 17</b></p> <p>Amendments notified for <b>Sl.No.26 &amp; 27:</b></p> <p>In respect of all products falling under Chapter 71 of the First schedule to Customs Tariff Act, printing of all goods falling under Chapter 48 or 49 which attract CGST at 2.5% or Nil, all food and food products falling under Chapters 1 to 22 in the first schedule of Customs Tariff Act, all products falling under Chapter 23 in the first schedule of Customs Tariff Act except dog and cat food put up for retail sale falling under tariff item 23091000 of the said chapter, manufacture of clay bricks, services by way of job work in relation to manufacture of umbrella, printing of all goods and services by way of treatment or process on goods belonging to another person in relation to printing of all goods under chapter 48 or 49 which attract CGST at 6%, services by way of printing of all goods as specified therein where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer, etc.</p> <p><b>In para 4</b> of the notification, clauses (ix) and (x) pertaining to "Governmental Authority" and "Government Entity" have been inserted.</p>
2	32/2017-Central Tax (Rate) ,dt. 13-10-2017	Seeks to amend notification No. 12/2017-CT(R).	<p><b>1.</b> In Sl.No.5 of the Table under Notification No.12/2017-CT(Rate) dated 28.06.2017, in column (3), the words "Governmental authority" have been substituted with the words "Central Government, State Government, Union Territory, Local Authority or Governmental Authority"</p> <p><b>2. New entries under Sl.No.9C, 21A and 23A have been inserted</b> to exempt</p> <p>(i) Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.</p> <p>(ii) Services provided by a GTA to an unregistered person, including an unregistered casual taxable person, other than specified recipients.</p> <p>(iii) Service by way of access to a road or a bridge on payment of annuity</p> <p><b>3.</b> In Sl.No.41, entry under Column (3) has been substituted to include any entity having 50% or more ownership of Central Government, State Government, Union Territory in respect of service by way of granting long term lease of thirty years or more to industrial units or developers in any industrial or financial business area</p> <p><b>4.</b> In paragraph 2 (definitions), clause (zf) has been substituted with clause (zf) and (zfa) pertaining to "Governmental authority" and "Government Entity"</p>

Sl. No.	Notification No. & date	Subject	Gist
3	33/2017-Central Tax (Rate) ,dt. 13-10-2017	Seeks to amend notification No. 13/2017-CT(R) regarding services provided by Overseeing Committee members to RBI under RCM.	New entry under Sl.No.10 has been inserted to include the services received by RBI from Members of Overseeing Committee constituted by the RBI for payment of CGST under Reverse Charge Mechanism
4	34/2017-Central Tax (Rate) ,dt. 13-10-2017	The notification No. 34/2017-Central Tax (Rate) seeks to amend notification No. 1/2017-Central Tax (Rate).	<p>Rates of various goods as illustrated hereunder have been amended:</p> <p>[a] <b>Schedule-I - 2.5%</b> - Mango sliced, dried, khakra, pain chappati or roti, namkeens, bhujia, mixture etc as specified therein other than put up in unit container, kerosene in PDS, bunker fuels, medicaments, waste, parings and scrap of plastics / rubber, waste or scrap of hard rubber, recovered waste or scrap of paper or paperboard, Duty credit scrips, real zari thread etc, cullet waste or scrap of glass, e-waste, biomass briquettes etc</p> <p>[b] <b>Schedule-II - 6%</b> - Mangoes, dried fruits of Chapter 8, namkeens, bhujia, mixture etc as specified therein put up in unit container and bearing brand name as specified therein, sewing thread, synthetic or artificial filament yarns, etc</p> <p>[c] <b>Schedule-III - 9%</b> - Poster colour, modeling pastes, preparations known as dental wax etc as specified, all goods other than all goods of marble and granite, statues etc chapter heading 6802], fittings for loose-leaf binders or files, letter clips, etc of base metal, parts suitable for use solely or principally with fixed speed diesel engines of power not exceeding 15HP [Chapter 84], parts suitable for use solely or principally with power driven pumps as specified therein [Chapter 84 or 85], plain shaft bearing [Chapter heading 8483] etc</p> <p>Further, corresponding amendments in the respective Schedules have been made in respect of the goods for which rates have been amended and a proviso pertaining to filing of affidavit and other conditions in respect of brand name has been inserted in the Annexure.</p>
5	35/2017-Central Tax (Rate) ,dt. 13-10-2017	Seeks to amend notification No. 2/2017-Central Tax (Rate).	<p>i. <b>Entries under Sl.No.122A and Sl.No.150</b> have been inserted to exempt CGST, as under:</p> <p><b>Sl.No.122A:</b> Duty Credit Scrips falling under Chapter Heading 4907</p> <p><b>Sl.No.150:</b> Supply of goods by a Government entity to Central Government, State Government, Union Territory, local authority or any person specified by Central Government, State Government, Union Territory or local authority, against consideration received from Central Government, State Government, Union Territory or local authority in the form of grants</p> <p>ii. In the explanation, clause (v) pertaining to "Government Entity" has been inserted</p> <p>iii. A proviso pertaining to filing of affidavit and other conditions in respect of brand name has been inserted in the Annexure-I</p>

Sl. No.	Notification No. & date	Subject	Gist
6	36/2017-Central Tax (Rate) ,dt. 13-10-2017	Seeks to amend notification No. 4/2017-Central Tax (Rate).	<b>Reverse charge:</b> <b>Entry under Sl.No.6 has been inserted</b> - Any registered person receiving supplies of used vehicles, seized and confiscated goods, old and used goods, waste and scrap falling under any chapter from Central Government, State Government, Union Territory or a local authority is liable to pay CGST under RCM
7	37/2017-Central Tax (Rate) ,dt. 13-10-2017	Seeks to prescribe Central Tax rate on the leasing of motor vehicles.	In respect of intra state supply of goods viz. motor vehicles, subject to conditions specified in the annexure to the notification, the rate of CGST is notified at 65% of CGST applicable otherwise under Notification No.1/2017-Central Tax (Rate) dated 28.06.2017
8	38/2017-Central Tax (Rate) ,dt. 13-10-2017	Seeks to exempt payment of tax under section 9(4) of the CGST Act, 2017 till 31.03.2018	The proviso pertaining to restriction of exemption from payment of CGST on reverse charge on intra state supplies received by a registered person from unregistered person upto Rs.5000/- per day has been omitted and payment of CGST on reverse charge basis on intra state supplies received by a registered person from unregistered person has been exempted till 31.03.2018
9	39/2017-Central Tax (Rate) ,dt. 18-10-2017	Seeks to reduce GST rate on Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.	CGST rate on intra state supplies of food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government has been notified as 2.5% subject to fulfillment of condition specified therein.
10	40/2017-Central Tax (Rate) ,dt. 23-10-2017	Seeks to prescribe Central Tax rate of 0.05% on intra-State supply of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions.	CGST rate on intra-State supply of taxable goods by a registered supplier to a registered recipient for export has been notified as 0.05%, subject to fulfillment of conditions specified.
11	32/2017-Integrated Tax (Rate) ,dt. 13-10-2017	Seeks to exempt payment of tax under section 5(4) of the IGST Act, 2017 till 31.03.2018.	Corresponding amendment to IGST as at Sl.No.8 above
12	33/2017-Integrated Tax (Rate) ,dt. 13-10-2017	Seeks to amend notification No. 9/2017-IT(R) .	Corresponding amendment to IGST as at Sl.No.2 above
13	34/2017-Integrated Tax (Rate) ,dt. 13-10-2017	Seeks to amend notification No. 10/2017-IT(R) regarding services provided by Overseeing Committee members to RBI under RCM.	Corresponding amendment to IGST as at Sl.No.3 above
14	35/2017-Integrated Tax (Rate) ,dt. 13-10-2017	Seeks to amend notification No. 1/2017-Integrated Tax (Rate).	Corresponding amendment to IGST as at Sl.No.4 above
15	36/2017-Integrated Tax (Rate) ,dt. 13-10-2017	Seeks to amend notification No. 2/2017-Integrated Tax (Rate).	Corresponding amendment to IGST as at Sl.No.5 above

Sl. No.	Notification No. & date	Subject	Gist
16	37/2017-Integrated Tax (Rate), dt. 13-10-2017	Seeks to amend notification No. 4/2017-Integrated Tax (Rate).	Corresponding amendment to IGST as at Sl.No.6 above
17	38/2017-Integrated Tax (Rate), dt. 13-10-2017	Seeks to prescribe Integrated Tax rate on the leasing of motor vehicles.	Corresponding amendment to IGST as at Sl.No.7 above
18	39/2017-Integrated Tax (Rate), dt. 13-10-2017	Seeks to amend notification No. 8/2017-Integrated Tax (Rate).	Corresponding amendment to IGST as at Sl.No.1 above
19	40/2017-Integrated Tax (Rate), dt. 18-10-2017	Seeks to reduce GST rate on Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.	Corresponding amendment to IGST as at Sl.No.9 above
20	41/2017-Integrated Tax (Rate), dt.23.10.2017	Seeks to prescribe Integrated Tax rate of 0.1% on inter-State supply of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions.	Integrated Tax rate on inter-State supply of taxable goods by a registered supplier to a registered recipient for export has been notified as 0.1%, subject to fulfillment of conditions specified.
21	31/2017-Union Territory tax(rate), dt. 13-10-2017	Seeks to amend notification No. 11/2017-UTT(R).	Corresponding amendment to UTGST as at Sl.No.1 above
22	32/2017-Union Territory tax(rate), dt. 13-10-2017	Seeks to amend notification No. 12/2017-UTT(R).	Corresponding amendment to UTGST as at Sl.No.2 above
23	33/2017-Union Territory tax(rate), dt. 13-10-2017	Seeks to amend notification No. 13/2017-UTT(R) regarding services provided by Overseeing Committee members to RBI under RCM.	Corresponding amendment to UTGST as at Sl.No.3 above
24	34/2017-Union Territory tax(rate), dt. 13-10-2017	Seeks to amend notification No. 1/2017-Integrated Tax (Rate).	Corresponding amendment to UTGST as at Sl.No.4 above
25	35/2017-Union Territory tax(rate), dt. 13-10-2017	Seeks to amend notification No. 2/2017-Integrated Tax (Rate).	Corresponding amendment to UTGST as at Sl.No.5 above
26	36/2017-Union Territory tax(rate), dt. 13-10-2017	Seeks to amend notification No. 4/2017-Integrated Tax (Rate).	Corresponding amendment to UTGST as at Sl.No.6 above
27	37/2017-Union Territory tax(rate), dt. 13-10-2017	Seeks to prescribe Union Territory Tax rate on the leasing of motor vehicles.	Corresponding amendment to UTGST as at Sl.No.7 above

Sl. No.	Notification No. & date	Subject	Gist
28	38/2017-Union Territory tax(rate), dt. 13-10-2017	Seeks to exempt payment of tax under section 7(4) of the UTGST Act, 2017 till 31.03.2018.	Corresponding amendment to UTGST as at Sl.No.8 above
29	39/2017-Union Territory tax(rate), dt. 18-10-2017	Seeks to reduce GST rate on Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.	Corresponding amendment to UTGST as at Sl.No.9 above
30	40/2017-Union Territory tax(rate), dt. 23-10-2017	Seeks to prescribe Union Territory Tax rate of 0.05% on intra-State supply of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions.	Corresponding amendment to UTGST as at Sl.No.10 above

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the 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.

Encl: Annexure



**[C.P. RAO]**  
**PRINCIPAL CHIEF COMMISSIONER**

- To
- 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
  - The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam, No.3, Kamarajar Salai, Chepauk, Chennai-600005 **[ By e-mail ]**
  - Zonal RAC Members **[ By e-mail ]**

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