



OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST AND CENTRAL EXCISE,
CHENNAI NORTH COMMISSIONERATE
26/1, MAHATMA GANDHI ROAD, CHENNAI- 600 034

TRADE NOTICE NO.23/2017

Dated: 31/10/2017

Subject: Extension of time limit for intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised in FORM GST CMP-03 – Reg

1. Attention of Trade is invited to Board's Order No. 05/2017-GST dated: 28-10-2017, on Extension of time limit for intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised in FORM GST CMP-03. Copy of the order is communicated for information and necessary action.
2. Contents of this circular may be brought to notice of all concerned.

(Issued in File C.No. IV/16/306/2017 – GST Pol.)

Shreyal 4/6
(K.V.R.K.BHUPALA RAO)
ADDITIONAL COMMISSIONER

To

As per Mailing List.
Trade and Department
Superintendent, Computer Section - For uploading on the website
All Divisions, Chennai North

**F. No. 349/58/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

New Delhi, the 28th October, 2017

Order No. 05/2017-GST

Subject: Extension of time limit for intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised in FORM GST CMP-03

In exercise of the powers conferred by sub-rule (4) of rule 3 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017 (hereafter referred to as "the Act"), on the recommendations of the Council, and in supersession of Order No. 04/2017-GST dated 29th September, 2017, 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 till 30th November, 2017.

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(Upendar Gupta)
Commissioner (GST)