

		Phone No. 28331010/28335012 Fax No. 044-28331050/1015 email : ccu-cexchn@nic.in
---	---	--

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/16/10/2018-PCCO

Date: 24-04-2018

GST TRADE NOTICE No.020/2018

Sub: **GST - Amendment to CGST Rules, 2017** - Central Tax Notification
No.21/2018-Central Tax dated 18.04.2018 - Communication thereof - Reg.

The CBIC has issued the Central Tax Notification No.21/2018-Central Tax dated 18.04.2018 pertaining to certain amendments in the CGST Rules, 2017 and the gist of the same are detailed as hereunder:

Sl. No.	Rule / Form	Subject	Amendment
1	Rule 89	Refund on account of inverted duty structure	Sub-rule (5) of Rule 89 has been substituted
2	Rule 97	Consumer Welfare Fund	Rule.97 has been substituted
3	FORM GST ITC-03	Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18	The instruction after entry 5(e) has been substituted as follows: “** The value of capital goods shall be the invoice value reduced by 1/60 th per month or part thereof from the date of invoice”
4	FORM GSTR-10	Final return	FORM GSTR-10 has been inserted after FORM GSTR-8
5	FORM GST DRC-07	Demand of dues and Recovery – Form to be uploaded electronically	FORM GST DRC-07 has been substituted

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the contents of the aforesaid reference and for complete details, the respective reference may please be referred in the CBIC’s website 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.



[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. The Commissioner of State Tax, Puducherry
First Floor, 100 Feet Road, Ellapillaichavadi, Puducherry-605005
- iv. Zonal RAC Members **[By e-mail]**

✓ Copy to the Computer Section, Chennai North Commissionerate [For uploading in website]