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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/16/10/2018-PCCO

Date : 10.04.2018

**GST TRADE NOTICE NO.018/2018**

Sub: GST - GST Circular No.39/13/2018-GST dated 03.04.2018 pertaining to **setting up of an IT Grievance Redressal Mechanism to address the grievances of taxpayers due to technical glitches on GST portal** - GST Circular No.140/14/2018-GST dated 06.04.2018 pertaining to **clarification on issues related to furnishing of Bond/Letter of Undertaking for exports** - Board's letter in F.No.354/03/2018-TRU dated 31.03.2018 pertaining to **Incidence of GST on providing catering services in train** - Communication thereof - Reg.

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The Circulars / clarifications issued by the Central Board of Excise & Customs [CBEC] are detailed hereunder:

Sl. No.	Circular / Order No. & date	Gist of the Circular / clarification
1	Circular No.39/13/2018-GST dated 03.04.2018	<p><b>Setting up of an IT Grievance Redressal Mechanism to address the grievances of taxpayers due to technical glitches on GST portal:</b></p> <p>The Board has decided to put in place an IT Grievance Redressal Committee [IT-GRC] to address the difficulties faced by a section of taxpayers owing to technical glitches on the GST portal and the relief that needs to be given to them. The GST Implementation Committee shall act as the IT-GRC and nodal officers would be appointed by the GSTN, Central and State Governments, which would be publicized shortly.</p> <p>The taxpayers shall make an application to the field officers or the nodal officers, enclosed with evidences as may be needed to establish bonafide attempt on the part of the taxpayers to comply with due process of law. The IT-GRC shall examine and approve solutions, recommend for waiver of late fee and penalty in case an IT related glitch is identified as the reason for failure of the taxpayer in filing of a return etc.</p> <p>The GSTN shall identify such taxpayers who could not file TRAN-1 on the basis of electronic audit trail and only such identified taxpayers who tried but were not able to complete TRAN-1 procedure (original or revised) of filing them on or before 27.12.2017 due to IT-glitch shall be provided the facility to complete TRAN-1 filing and the taxpayers shall complete the process by 30.04.2018 and the process of completing filing of GSTR-3B shall be completed by 31.05.2018</p>

Sl. No.	Circular / Order No. & date	Gist of the Circular / clarification
2	Circular No.40/14/2018-GST dated 06.04.2018	<p><b>Clarification on issues related to furnishing of Bond / Letter of Undertaking for exports:</b></p> <p>The exporter shall fill and submit <b>FORM GST RFD-11</b> on the common portal and the LUT shall be deemed to be accepted as soon as an acknowledgement bearing Application Reference Number [ARN] is generated online.</p> <p>No document needs to be physically submitted to the jurisdictional office for acceptance of LUT.</p> <p>If it is discovered if an exporter whose LUT has been so accepted was ineligible to furnish LUT, then the exporter's LUT will be liable for rejection and deemed to have been rejected ab initio.</p>
3	Board's Letter F.No.354/03/2018-TRU dated 31.03.2018	It is clarified that the GST rate on supply of good and / or drinks by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd on their licensees, whether in trains or at platforms (static units) will be 5% without ITC.

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.



**[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 - **[By e-mail]**
- 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
- iv. Zonal RAC Members **[ By e-mail ]**

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