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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 : 03.08.2018

GST TRADE NOTICE NO.034/2018

Sub: GST - **Notifications** - Central Tax (Rate) Notifications and corresponding Union Territory Tax (Rate) Notifications bearing Nos.13/2018 to Notification No.21/2018 and Integrated Tax (Rate) Notification Nos.14/2018 to 22/2018 all dated 26.07.2018 pertaining to **changes in GST Rates & exemptions in respect of various goods & services/Compensation Cess Rate Notification No.2/2018 pertaining to coal rejects and fuel cell motor vehicles** - Central Tax Notification No.30/2018-CT dated 30.07.2018 - **Extension of date for filing of Form GSTR-6 - Circulars** - GST Circular No.50/24/2018 and No.51/25/2018, both dated 31.07.2018 **pertaining to catering services in a mess or canteen in an educational institute and Ambulance service provided to Government** by private service providers under National Health Mission respectively - Communication thereof - Reg.

The Central Board of Indirect Taxes & Customs [CBIC] has issued the following Notifications / Circulars. The gist is detailed as hereunder:

Sl. No.	Notification No. & date	Gist of the Notifications/Orders
1	Notification No.13/2018-CT(R) dated 26.07.2018 and Circular No.50/24/2018-GST dated 31.07.2018	<p>Amendment to Notification No.11/2017-CT(Rate) dated 28.06.2017 pertaining to CGST rate on certain services - Illustrative list as under:</p> <p>[i] Supply of food, drink etc including</p> <p>[a] supply at a canteen, mess etc of school, college, hospital etc and explanation to specify the scope of declared tariff has been inserted.</p> <p>[b] By Indian Railways, IRCTC or their licensees</p> <p>[c] At exhibition halls, events, conferences etc that arte event based and occasional in nature</p> <p>[ii] Multimodal transportation of goods, goods transport services and</p> <p>[iii] Supply consisting only of e-book</p> <p>[iv] Telecommunication, broadcasting and information supply service other than e-book</p> <p><i>Consequent to amendment indicated in [i](a) and [i](b) above, the following references have been withdrawn:</i></p> <p>I] Circular No.28/2/2018-GST dated 08.01.2018 pertaining to catering service in an educational institute and</p> <p>II] Order No.2/2018-CT dated 31.03.2018 pertaining to supply of good etc by Indian Railways, IRCTC etc</p> <p><i>Ref Trade Notice Nos.02/2018 dated 11.01.2018 and 06/2018 dated 02.02.2018</i></p>

Sl. No.	Notification No. & date	Gist of the Notifications/Orders
2	Notification No.14/2018-CT(R) dated 26.07.2018	<p>Amendment to Notification No.12/2017-CT(Rate) dated 28.06.2017 pertaining to exemption of CGST on certain services - Illustrative list of services in respect of which amendments / insertions is as under:</p> <p>[i] services provided by Central / State Government, Union Territory and local authority by way of any activity in relation to any function entrusted to a municipality or panchayat as the case may be - Sl.Nos.4 & 5</p> <p>[ii] services provided by old age homes run by Central / State Government, etc for consideration upto Rs.25,000/- per month per member inclusive of boarding, lodging and maintenance charges - Sl.No.9D</p> <p>[iii] services supplied by electricity distribution utilities - Sl.No.10A</p> <p>[iv] The words 'declared tariff' has been substituted with "value of supply" in respect of residential service or lodging purpose - Sl.No.14</p> <p>[v] The exemption in respect of services by way of transportation of goods by aircraft and vessels from a customs station in India to a place outside India is extended upto 30.09.2019 - Sl.Nos.19A and 19B</p> <p>[vi] services by way of warehousing of minor forest produce - Sl.No.24A</p> <p>[vii] services by Coal Mines Provident Fund Organisation - Sl.No.31A</p> <p>[viii] services by National Pension Scheme - Sl.No.31B</p> <p>[ix] services supplied by Central / Sate Government etc to their undertakings/PSUs by way of guaranteeing the loans - Sl.No.34A</p> <p>[x] reinsurance services of the insurance scheme for which premium is paid by Central / State Government etc is included in Sl.No.36A</p> <p>[xi] Services by way of licensing, registration and analysis or testing of food samples by FSSAI to FBOs - Sl.No.47A</p> <p>[xii] Services by way of artificial insemination of livestock (other than horses) - Sl.No.55A</p> <p>[xiii] services by a State Government to Excess Royalty Collection Contractor by way of assigning the right to collect royalty - Sl.No.65B</p> <p>[xiv] Services by unincorporated body or a non-profit entity engaged in welfare activities of industrial or agricultural labour or farmer, promotion of trade, commerce, art, sports etc, to its own members against consideration up to specified amount per member per year - Sl.No.77A</p> <p>[xv] Explanation has been inserted to clarify that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students.</p>

Sl. No.	Notification No. & date	Gist of the Notifications/Orders
3	Notification No.15/2018-CT(R) dated 26.07.2018	<p>Amendment to Notification No.13/2017-CT(Rate) dated 28.06.2017 pertaining to Reverse Charge Mechanism, in respect of services provided by Direct Selling Agents(DSAs) to bank or non-banking financial company, the bank or NBFC located in taxable territory is liable to pay tax.</p> <p>Explanation under clause (g) pertaining to "renting of immovable property" has been inserted after clause (f).</p>
4	Notification No.16/2018-CT (Rate) dated 26.07.2018	Notification No.14/2017-CT(Rate) dated 28.06.2017 has been to include Union Territory and Services in relation to any activity entrusted to Municipality under Article 243W of the Constitution.
5	Notification No.17/2018-CT (Rate) dated 26.07.2018	<p>Amendment to Notification No.11/2017-CT(Rate) dated 28.06.2017 pertaining to GST rate on services:</p> <p>Against Sl.No.3, in item (vi), explanation has been inserted to specify that the term 'business' shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.</p>
6	Notification No.18/2018-CT (Rate) dated 26.07.2018	<p>Amendment to Notification No.1/2017-CT(Rate) dated 28.06.2017 to notify revised CGST rates on goods – Illustrative list is as under:</p> <p>A. Schedule I – 2.5% - Ethyl alcohol, Ecaussine, Fertilizer grade phosphoric acid, coir pith compost with brand name, coir mats, etc, Corduroy fabrics, Article of apparel and clothing accessories of sale value not exceeding Rs.1000 per piece, Footwear having RSP of Rs.1000, Biomass briquettes or solid bio fuel pellets.</p> <p>B. Schedule II – 6% - Bamboo flooring, Brass Kerosene Pressure Stove, Hand operated rubber roller, Nozzles for drip irrigation equipment, Fuel Cell Motor Vehicles, Slide fasteners</p> <p>C. Schedule III – 9% - Paints and varnishes, prepared water pigments, Glaziers 'putty, grafting putty, resin cements, etc, Refrigerators, freezers, etc, Washing machines, Lithium ion Batteries, Vacuum cleaners, Electro-mechanical domestic appliances, Shavers, hair clippers, Water heaters and immersion heaters, Television sets of size not exceeding 68 cm, Special purpose motor vehicles as specified, Works trucks as specified, Trailers and semi-trailers, parts of slide fasteners, Scent sprays and similar toilet sprays, etc.</p>
7	Notification No.19/2018-CT (Rate) dated 26.07.2018	<p>Amendment to Notification No.2/2017-CT(Rate) dated 28.06.2017 pertaining to exemption of CGST on certain goods - Illustrative list of services in respect of which amendments / insertions is as under:</p> <p>Sal leaves, siali leaves, vegetable materials for manufacture of jhadoo or broom sticks, De-oiled rice bran, Deities made of stone, marble or wood, Khali Dona, Goods made of sal leaves, siali leaves, sisal leaves, etc, Rupee Notes or coins when sold to RBI or Government of India, Coir pith compost as specified, Sanitary towels(pads) or sanitary napkins, tampons, specified Rakhi etc</p>

Sl. No.	Notification No. & date	Gist of the Notifications/Orders
8	Notification No.20/2018-CT (Rate) dated 26.07.2018	<p>Amendment to Notification No.5/2017-CT(Rate) dated 28.06.2017 pertaining to restriction on refund in respect of specified goods on account of inverted duty structure – Proviso inserted on the following aspects:</p> <p>[i] The said notification shall not apply to ITC accumulated on supplies received on or after 01.08.2018 in respect of woven fabrics of various kinds, etc</p> <p>[ii] Lapsing of credit lying unutilized in balance, after payment of tax for and up to July 2018, on the inward supplies received up to 31.07.2018 in respect of the said goods</p>
9	Notification No.21/2018-CT (Rate) dated 26.07.2018	Exemption from payment of CGST has been notified in respect of certain intra-state supplies of handicraft goods specified in the Table under the said notification
10	Notifications No.13/2018-UT (Rate) to No.21/2018-UT (Rate) all dated 26.07.2018	Amendments in UTGST rates/exemptions corresponding to Central Tax (Rate) Notifications No.13/2018-CT (Rate) to No.21/2018-CT (Rate) all dated 26.07.2018, as detailed above.
11	Notifications No.14/2018-IT (Rate) to No.22/2018-IT (Rate) all dated 26.07.2018	<p>Amendments in IGST rates/exemptions corresponding to Central Tax (Rate) Notifications No.13/2018-CT (Rate) to No.21/2018-CT (Rate) all dated 26.07.2018, as detailed above.</p> <p>In addition, the following amendments have also been made in Notification No.15/2018-IT (Rate) pertaining to IGST exemption, subject to the conditions specified:</p> <ul style="list-style-type: none"> i. Services provided by an establishment of a person in India to any establishment of that person outside India - Sl.No.10F ii. Import of services by UN or specified international organisation for official use – Sl.No.10G & iii. Import of services by Foreign diplomatic mission, etc – Sl.No.10H
12	Notification No.2/2018-Compensation Cess (Rate) dated 26.07.2018	<p>Amendment to Notification No.1/2017-Compensation Cess (Rate) dated 28.06.2017 – Insertion of the following entries in the Schedule:</p> <p>[i] Sl.No.41A – Coal rejects supplied by a coal washery, arising out of coal on which compensation cess has been paid and no input tax credit thereof has not been availed by person</p> <p>[ii] Sl.No.42B – Fuel Cell Motor Vehicles</p>
13	Notification No.30/2018-CT dated 30.07.2018	<p>The time limit for furnishing the return by an Input Service Distributor in FORM GSTR-6 for the months of July-2017 to August-2018 has been extended till 30.09.2018</p> <p style="text-align: center;"><i>[Refer Trade Notice No.25/2018 dt.07.06.2018]</i></p>

Sl. No.	Notification No. & date	Gist of the Notifications/Orders
14	Circular No.21/25/2018-GST dated 31.07.2018	<p>CBIC has clarified that the clarification contained in Service Tax Circular No.210/2/2018-Service Tax dated 30.05.2018 is applicable with regard to ambulance services provided by Government and private service providers [PSPs] as the same are exempted vide Notification No.12/2017-CT(Rate) vide Sl.No.74.</p> <p>It is further clarified that the services provided by PSPs to the State Governments would also be exempted vide Notification No.12/2017-CT(Rate) vide Sl.No.3 & 3A</p>

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 CBIC's website www.cbic.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 assessee 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 - For uploading in website