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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: 9 -01-2018

**GST TRADE NOTICE NO.001/2018**

Sub: GST - Notifications No.71/2017-CT to 75/2017-CT all dated 29.12.2017 pertaining to **extension of due dates for filing GSTR-1 / late fee for belated filing of GSTR-4 / Implementation of e-way bill and Amendment to CGST Rules, 2017** - Notification No.1/2018-CT dated 01.01.2018 and Union Territory Tax Notification No.1/2018-UTT dated 01.01.2018 pertaining to **amendments under Composition Levy** - CGST Circular No.26/26/2017 dated 29.12.2017 pertaining to **clarification on Filing of Returns under GST** - Communication thereof - Reg.

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The Central Board of Excise & Customs [CBEC] has issued the following Notifications / Circulars. The salient features are detailed as hereunder:

Sl. No.	Notification / Circular No. & date	Gist of the Notifications / Circulars																		
1	71/2017- Central Tax dt. 29-12-2017	<p>The registered persons with annual aggregate turnover upto Rs. 1.50 crore may furnish <b>Form GSTR-1</b> as per the time period notified, as below:</p> <table border="1"><thead><tr><th>Sl. No.</th><th>Period</th><th>Last date</th></tr></thead><tbody><tr><td>1</td><td>Jul- Sep, 2017</td><td>10.01.2018</td></tr><tr><td>2</td><td>Oct- Dec, 2017</td><td>15.02.2018</td></tr><tr><td>3</td><td>Jan- Mar, 2018</td><td>30.04.2018</td></tr></tbody></table> <p>[Refer GST Trade Notice No.045/2017 dated 17.11.2017]</p>	Sl. No.	Period	Last date	1	Jul- Sep, 2017	10.01.2018	2	Oct- Dec, 2017	15.02.2018	3	Jan- Mar, 2018	30.04.2018						
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2	72/2017- Central Tax dt. 29-12-2017	<p>The time limit for registered persons with annual aggregate <b>turnover more than Rs. 1.50 crore</b> to file <b>Form GSTR-1</b> has been extended as follows:</p> <table border="1"><thead><tr><th>Sl. No.</th><th>Period</th><th>Dates</th></tr></thead><tbody><tr><td>1</td><td>Jul- Nov, 2017</td><td>10.01.2018</td></tr><tr><td>2</td><td>Dec-2017</td><td>10.02.2018</td></tr><tr><td>3</td><td>Jan-2018</td><td>10.03.2018</td></tr><tr><td>4</td><td>Feb-2018</td><td>10.04.2018</td></tr><tr><td>5</td><td>Mar-2018</td><td>10.05.2018</td></tr></tbody></table> <p>[Refer GST Trade Notice No.045/2017 dated 17.11.2017]</p>	Sl. No.	Period	Dates	1	Jul- Nov, 2017	10.01.2018	2	Dec-2017	10.02.2018	3	Jan-2018	10.03.2018	4	Feb-2018	10.04.2018	5	Mar-2018	10.05.2018
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3	73/2017- Central Tax dt. 29-12-2017	Late fee payable for delayed filing of return in <b>FORM GSTR-4</b> is limited to Rs.25 for every day during which such failure continues, provided that in case total amount payable in lieu of central tax is Nil, the late fee payable is limited to Rs.10 for every day during which such failure continues.
4	74/2017- Central Tax dt. 29-12-2017	The effective date from which the <b>e-way bill rules</b> shall come into force has been notified as <b>01.02.2018</b> .  <i>[Refer GST Trade Notice No.020/2017 dated 07.09.2017]</i>
5	75/2017- Central Tax dt. 29-12-2017	<p><b>The following amendments in CGST Rules, 2017 have been notified:</b></p> <ul style="list-style-type: none"> <li>(i) <b>Rule 17 - Assignment of Unique Identity Number to certain special entities</b> – New sub-rule (1A) has been inserted specifying that the Unique Identity Number granted to specified persons under clause (a) of sub-section (9) of Section 25 [UNO, Consulate or Embassy of foreign countries etc] shall be applicable to the territory of India</li> <li>(ii) <b>Rule 19 - Amendment of registration</b> - New sub-rule (1A) has been inserted</li> <li>(iii) <b>Rule 89 - Application for refund of tax, interest, penalty, fees or any other amount</b> - sub-rule (4) has been substituted with new sub-rule (4) with effect from 23.10.2017</li> <li>(iv) <b>Rule 95 - Refund of tax to certain persons</b> - The sub-rule (1) has been substituted</li> <li>(v) <b>Rule 96 - Refund of integrated tax paid on goods [or services] exported out of India</b> – <ul style="list-style-type: none"> <li>a) The words “or services” have been included in the heading</li> <li>b) new sub-rule (9) has been inserted</li> </ul> </li> <li>(vi) Form GST REG-10 has been substituted</li> <li>(vii) Certain amendments to Form GST REG-13</li> <li>(viii) Form GSTR-11 has been substituted</li> <li>(ix) Form GST RFD-10 has been substituted</li> <li>(x) Form GST DRC-07 – Amended</li> </ul>

Sl. No.	Notification / Circular No. & date	Gist of the Notifications / Circulars
6	1/2018-Central Tax dt. 01.01.2018	<p><b>Composition Levy:</b></p> <p>i. Rate of tax under composition levy in respect of manufacturers has been reduced from 1% to 0.5%</p> <p>ii. In respect of other suppliers, for the words “half per cent of the turnover”, the following words have been substituted –</p> <p>“half per cent of the turnover of taxable supplies of goods”</p>
7	1/2018-Union Territory Tax dt. 01.01.2018	Corresponding amendment to UTGST as at Sl.No.6
8	Circular No.26/26/2017 dt.29.12.2017	<p><b>Filing of Returns under GST - Clarifications:</b></p> <p>1. <b>Return filing calendar:</b></p> <ul style="list-style-type: none"> <li>• For ease of understanding, dates for filing of <b>FORM GSTR-1</b> and <b>FORM GSTR-3B</b> have been put in a calendar format and clarifications in filing <b>Form GSTR-1 to GSTR-4</b> have been issued.</li> <li>• The time period of filing of <b>FORM GSTR-2</b> and <b>FORM GSTR -3</b> for the months of July 2017 to March 2018 would be communicated later</li> <li>• The registered person will self-assess his aggregate turnover in terms of Section 2(6) of the CGST Act, 2017 for the previous financial year or the current financial year (in case of new registrants). Based on this self-assessed turnover, the registered person with turnover up to Rs. 1.5 Crore will be required to file <b>FORM GSTR-1</b> on quarterly basis instead of on monthly basis. It is also clarified that the registered person may opt to file <b>FORM GSTR-1</b> on monthly basis if he so wishes even though his aggregate turnover is up to Rs. 1.5 Crore. Once he falls in this bracket or if he chooses to file return on monthly basis, the registered person will not have the option to change the return filing periodicity for the entire financial year.</li> <li>• In cases, where the registered person wrongly reports his aggregate turnover and opts to file <b>FORM GSTR-1</b> on quarterly basis, he may be liable for punitive action under the CGST Act, 2017.</li> </ul> <p>2. <b>Applicability and quantum of late fee:</b></p> <ul style="list-style-type: none"> <li>• The late fee for the months of July, August and September for late filing of <b>FORM GSTR - 3B</b> has already been waived  <i>[Refer Trade Notice No.21/2017 dated 07.09.2017 and Trade Notice No.37/2017 dated 30.10.2017]</i></li> <li>• For subsequent months, i.e. October 2017 onwards, the amount of late fee payable, by a taxpayer whose tax liability for that month was “NIL”, will be Rs. 20/- per day (Rs. 10/- per day each under CGST &amp; SGST Acts). For others, late fee payable will be Rs. 50/- per day (Rs. 25/- per day each under CGST &amp; SGST Acts)  <i>[Refer Trade Notice No.45/2017 dated 17.11.2017]</i></li> </ul>

		<p><b>3. Amendment / corrections / rectification of errors:</b></p> <ul style="list-style-type: none"> <li>• Circular No. 7/7/2017-GST dated 01.09.2017 pertaining to system based reconciliation is kept in abeyance as the time period of filing of <b>FORM GSTR-2</b> and <b>FORM GSTR -3</b> for the month of July 2017 to March 2018 is worked out.</li> <li>• The common errors while submitting <b>FORM GSTR-3B</b> and the steps needed to be taken to rectify the same are provided in the table annexed to the Circular. The registered person needs to decide at which stage of filing of <b>FORM GSTR-3B</b> he is currently at and also the error committed by him. The corresponding column in the table provides the steps to be followed by him to rectify such error</li> </ul> <p>It is further stated that detailed instructions regarding reconciliation of information furnished in <b>FORM GSTR-3B</b> with that contained in <b>FORM GSTR-2</b> and <b>FORM GSTR-3</b> will be issued in due course of time</p>
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3. This Trade Notice is being issued so as to sensitize the trade and field formations 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).

4. 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.

5. 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 – **[By email]**

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

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

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