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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: 24-05-2018

GST TRADE NOTICE No.022/2018

Sub: **GST - Notification No.22/2018-Central Tax dated 14.05.2018 & Notification No.23/2018-Central Tax dated 18.05.2018** pertaining to waiver of late fee for failure to furnish FORM GSTR-3B for the class of specified persons subject to certain conditions and extension of last date for filing of FORM GSTR-3B for April 2018 - Communication thereof - Reg.

The Central Board of Indirect Taxes and Customs [**CBIC**] has issued the following Notifications pertaining to **FORM GSTR-3B**:

Sl. No.	Notification No. & date	Gist of the Circular
1	Notification No.22/2018-CT dated 14.05.2018	Waiver of late fee for failure to furnish FORM GSTR-3B for each of the months from October 2017 to April 2018 for the class of specified persons subject to certain conditions specified therein
2	Notification No.23/2018-CT dated 18.05.2018	Last date for filing of FORM GSTR-3B and discharging the liability towards tax, interest etc for the month of April 2018 has been extended from 20.05.2018 to 22.05.2018

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 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 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]