



Phone No. 28331010/28331153  
Fax No. 044-28331050/1015  
email : [ccu-cexchn@nic.in](mailto: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 : 9 .08.2018

**GST TRADE NOTICE NO.035/2018**

Sub: GST - **Notifications** - Central Tax Notification No.31/2018-Central Tax dated 06.08.2018 pertaining to **special procedure specified for completing migration of taxpayers who received provisional IDs but could not complete the migration process** - Central Tax (Rate) Notification and corresponding Union Territory Tax (Rate) Notification bearing No.22/2018 and Integrated Tax (Rate) Notification No.23/2018 all dated 06.08.2018 pertaining to **exemption from payment of tax under Reverse Charge Mechanism** - Communication thereof - Reg.

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

Sl. No.	Notification No. & date	Gist of the Notifications
1	Notification No.31/2018-CT dated 06.08.2018	Special procedure has been specified for completing migration of taxpayers who received provisional IDs but could not complete the migration process
2	Notification No.22/2018-CT(R) dated 06.08.2018	<b>Reverse charge mechanism</b> - Payment of tax under the following provisions has been extended till <b>30.09.2019</b>
3	Notification No.22/2018-UT(R) dated 06.08.2018	[a] Section 9(4) of the CGST Act, 2017 [b] Section 7(4) of the UTGST Act, 2017
4	Notification No.23/2018-IT(R) dated 06.08.2018	[c] Section 5(4) of the IGST Act, 2017 [ Please refer GST Trade Notice No.031/2018 dated 04.07.2018 ]

2. 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 CBIC's website [www.cbic.gov.in](http://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 **[By e-mail]**
- iv. Zonal RAC Members **[ By e-mail ]**

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