

OFFICE OF THE COMMISSIONER  
OF CGST AND CENTRAL EXCISE  
CENTRAL REVENUE BUILDINGS  
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C.No. IV/16/03 /2017 - Tech	TRADE NOTICE NO. 14 /2017 (GST)	Dated: 22/08/2017
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Sub: GST - Notification No.17/2017-Central Tax dated 27.07.2017 - Certain amendments carried out in Central Goods and Services Tax Rules, 2017 [CGST Rules, 2017] - Reg.

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The Central Board of Excise & Customs [CBEC] has issued Notification No.17/2017-Central Tax dated 27.07.2017, wherein, certain amendments to CGST Rules, 2017 have been made. The gist of the amendments is highlighted hereunder.

CGST Rule No. / Form amended	Subject	Gist of amendment made
<b>Rule 24</b>	Migration of persons registered under existing law	<b>Sub-rule (4) amended</b> - The date for submitting application for cancellation of registration by the person who is not liable to be registered under CGST has been extended up to 30.09.2017
<b>Rule 34</b>	Rate of exchange of currency	<b>[i] Sub-rule (1) amended</b> to adopt exchange rate notified by the Board in place of RBI <b>[ii] New Sub-rule (2) inserted</b> regarding generally accepted accounting principle for the date of time supply of services
<b>Rule 44</b>	Reversal of credit under special circumstances	<b>[i] Sub-rule (2) substituted</b> - To determine amount of SGST and UTGST also for reversal of ITC separately <b>[ii] Sub-rule (3) -</b> was earlier printed as sub rule (2). Now rectified and renumbered
<b>Rule 46</b>	Tax Invoice	<b>Third proviso substituted</b> - To include endorsement on invoices regarding supplies to SEZ / SEZ Developer also
<b>Rule 61</b>	Submission of monthly return	<b>Sub-rule (5) amended</b> - Filing of Form GSTR- 3B is specified to be filed electronically through the common portal either directly or through a Facilitation Centre <b>New Sub-rule (6) inserted</b> - Specifies generation of Part A & B of Form GSTR-3 and modification of Part-B based on discrepancies and discharge the liabilities
<b>Rule 83</b>	GST Practitioner	<b>Second proviso to sub-rule (3) amended</b> to substitute the word 'sub-section' with the word 'sub-rule'
<b>Rule 89</b>	Application for refund of tax, interest etc	<b>Clause E of sub-rule (4) amended</b> to substitute the word 'sub-section' with the word 'clause'
<b>Forms GST TRAN-1 &amp; GST TRAN-2 [Rule 117]</b>	Transitional Provisions - Carry forward of existing Tax / duty credit or on goods held in stock on appointed day	<b>Forms GST TRAN-1 and GST TRAN-2</b> - The requirement of HSN at 6-digit level in the said Forms has been amended to mention only 'HSN as applicable'

2. This Trade Notice is being issued to sensitise the field formations and the trade about the salient features of the amendments in the CGST Rules, 2017. For complete details and effect, the relevant Notification may please be referred in the CBEC's website [www.cbec.gov.in](http://www.cbec.gov.in).

3 The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.

(V.PANDIRAJA)  
JOINT COMMISSIONER

To:  
As per mailing list I & II