

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.<br>20/2017- GST | Dated: 22/08/2017 |
|-----------------------------|----------------------------------|-------------------|

Sub: GST -Notification No.24/2017-Central Tax dt.21.08.17 on time limit for payment of GST and furnishing of return in Form GSTR-3B for the month of July-2017 and amendment to Central Tax (Rate)/ Integrated Tax (Rate)/Union Territory Tax (Rate) Notifications - Communication thereof - Reg.

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The Central Board of Excise & Customs [CBEC] has issued the following Notifications relating to (1) time limit for payment of GST and furnishing of return in Form GSTR-3B for the month of July-2017 and (ii) amendments to Central Tax (Rate)/Integrated Tax (Rate)/Union Territory Tax (Rate) Notifications. The gist of the amendments are highlighted hereunder:

| Sl No. | Notification No. & date   | Provisions amended  | Effect of Amendment  |
|--------|---|---|--|
| 1      | No.24/2017-<br>Central Tax dated<br>21.08.2017                    | FORM GSTR-3B  | The last date for payment of GST for the month of <b>July-2017</b> has been extended upto <b>25.08.2017</b> . For those tax payers, who do not want to avail of transitional credit in TRANS I this month, the date for filing GSTR-3B is <b>25.08.2017</b> and for those who want to fill up TRANS I this month, the last date for filing of returns is <b>28.08.2017</b> , as announced earlier. Where the amount of tax payable as per FORM GSTR-3B exceeds the amount of tax deposited, the same shall be paid in cash alongwith applicable interest calculated from 26.08.2017 till the date of such deposit. |
| 2      | No.19/2017-<br>Central Tax<br>(Rate) dated<br>18.08.2017          | Notification No.1/2017-<br>Central Tax (Rate) dated<br>28.06.2017<br><b>SCHEDULE III - 9%</b>           | Entries under Sl.Nos.452A to 452O relating to parts for Tractors have been inserted after Sl.No.452 in the said schedule   |
| 3      | No.19/2017-<br>Integrated Tax<br>(Rate) dated<br>18.08.2017       | Notification No.1 / 2017-<br>Integrated Tax (Rate)<br>dated 28.06.2017<br><b>SCHEDULE III - 18%</b>     | -do-   |
| 4      | No.19/ 2017-<br>Union Territory<br>Tax (Rate) dated<br>18.08.2017 | Notification No.1 / 2017-<br>Union Territory Tax (Rate)<br>dated 28.06.2017<br><b>SCHEDULE III - 9%</b> | -do-   |

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 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