



OFFICE OF THE COMMISSIONER OF CGST AND CENTRAL EXCISE CENTRAL REVENUE BUILDINGS B.B.KULAM MADURAI - 625 002		
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C.No. IV/16/03 /2017 - Tech	TRADE NOTICE NO. 33 /2017(GST)	Dated: 10/10/2017

Subject GST - Order No.04/ 2017 dated 29.09.2017 regarding extension of time limit for intimation of details of stock on opting to pay tax under Composition Levy - Central Tax (Rate) Notification No.30/2017-CT(Rate) dated 29.09.2017 and corresponding Integrated Tax (Rate) and Union Territory Tax (Rate) Notifications regarding exemption to supply of services associated with transit cargo to Nepal and Bhutan and amendment to CGST Rules, 2017 - Publication of list of vendors seeking to provide E-seals to Exporters - Communication thereof --reg

Please refer to this office GST Trade Notice No.14/2017 dated 22.08.2017, No.32/2017 dated 26.09.2017 and No.32/2017 dated 09.10.2017 wherein certain amendments in CGST Rules, 2017, extension of time limit for filing GST TRAN-1 and implementation of electronic sealing for Containers were communicated.

2. The Central Board of Excise & Customs [CBEC] has notified certain amendments in the CGST Rules and in exemption notifications. The gist of the amendments is detailed hereunder:

Sl. No	Notification No. & date	Gist of amendments
1	No.36/2017-Central Tax dated 29.09.2017	Amendment to CGST Rules, 2017: [i] Rule 24(4) – The date for submitting application in FORM GST REG-29 for cancellation of registration by a person who is not liable to be registered under the CGST Act has been extended to 31.10.2017 [ii] Rules 118, 119 and 120 - The date for filing of declaration in FORM TRAN-1 in respect of the following categories has been specified as the date stipulated under Rule 117 (i.e. 31.10.2017 as per Order No.3/2017-GST dated 21.09.2017) [a] Rule 118 : supplies for which VAT or service tax has been paid prior to the appointed day but supplies made after the said day [b] Rule 119 : Details of stock held by a principal and job worker [c] Rule 120 : Goods sent on approval basis prior the appointed day [iii] Rule 120A -Insertion of marginal heading viz. "Revision of declaration in FORMGST TRAN-1" [iv] FORM GST REG-29 - The heading of the form has been substituted to specify 'migrated taxpayers' and GSTIN.
2	Order No. 04/2017-GST dated 29.09.2017	Composition Levy - The time limit for intimation of details of stock held when opting to pay tax under Composition Levy is extended upto 31.10.2017.