



OFFICE OF THE COMMISSIONER OF CGST AND CENTRAL EXCISE CENTRAL REVENUE BUILDINGS B.B.KULAM MADURAI - 625 002		
		E-mail:techmadurai2012@gmail.com :0452-2644160
C.No. IV/16/03 /2017 - Tech	TRADE NOTICE NO. 31 /2017(GST)	Dated: 26/09/2017

Subject GST - Exemption for casual taxable persons making taxable supply of Handicraft goods from obtaining registration / Provisions relating to persons liable to deduct tax at source / Last date for filing FORM GSTR-3B for the period from August 2017 to December 2017 / Amendment to CGST Rules - Central Tax Notification Nos.32/2017-CT to 35/2017-CT all dated 15.09.2017, IGST Notification Nos. 7/2017-IT & 8/2017-IT both dated 14.09.2017 and Order No.2/2017-GST dated 18.09.2017 issued - Communication thereof --reg

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The Central Board of Excise & Customs [CBEC] has issued Central Tax Notification Nos.32/2017-CT to 35/2017-CT all dated 15.09.2017, IGST Notification Nos.7/2017-IT & 8/2017-IT both dated 14.09.2017 and Order No.2/2017-GST dated 18.09.2017. The gist of the amendments / changes covered in the notifications is highlighted hereunder:

Sl. No	Notification No. & date	Subject Provisions amended /	Gist of amendments
1	Notn. No.32/2017-Central Tax dated 15.09.2017	Handicraft Goods - Exemption to casual taxable persons from obtaining registration	<p>[i] The casual taxable persons making taxable supplies of Handicraft goods have been exempted from registration subject to the provisos that the aggregate value of such supplies on all India basis does not exceed Rs.20 Lakhs in a financial year, and Rs.10 Lakhs in case of special category States other than Jammu &amp; Kashmir.</p> <p>[ii] the casual taxable persons shall obtain a PAN and generate e-way bill in accordance with Rule 138 of CGST Rules, 2017</p> <p>[iii] This exemption shall be available to such persons who are making inter-state supplies of handicraft goods and are availing the benefit of Notification No.8/2017-Integrated Tax dated 14.09.2017</p> <p>The products viz. "handicraft goods" with HSN code for the purpose of this notification have also been furnished in the table to this Notification.</p>