



OFFICE OF THE COMMISSIONER OF CGST AND CENTRAL EXCISE CENTRAL REVENUE BUILDINGS B.B.KULAM MADURAI - 625 002  Phone :0452-2644160		
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C.No. IV/16/03 /2017 - Tech	TRADE NOTICE NO. 36 /2017(GST)	Dated: 2/11/2017

Subject GST - Central Tax Notifications No.38/2017 to 46/2017 all dated 13.10.2017 - Integrated Tax Notifications No.9/2017 to 11/2017 all dated 13.10.2017 - Union Territory Tax Notification No.16/2017 dated 13.10.2017 - Order No.1/2017-Central Tax and Order No.1 /2017-Union Territory Tax both dated 13.10.2017 - Communication thereof - Reg.

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The Central Board of Excise & Customs [CBEC] has issued the following Notifications / Circulars on various subjects and the gist of the Notifications / Circulars are detailed as hereunder:

Sl. No	Notification No. / Circular No. & date	Subject	Gist
1	38/2017- Central Tax dt. 13-10' 2017	Seeks to amend notification no. 32/2017-CT dated 15.09.2017 so as to add certain items to the list of "handicrafts goods"	Handmade Shawls, Stoles and scarves, Chain Stitch, Crewel, namda, gabba, Wicker willow products, Toran, Articles made of shola have been added to the list of handicraft goods eligible for exemption as notified in No.32/2017-CT dated 15.09.2017  [GST Trade Notice No.31/2017 dt.26.09.2017 may please be referred]
2	39/2017- Central Tax , dt. 13-10- 2017	Seeks to cross-empower State Tax officers for processing and grant of refund	Officers appointed under SGST Act,2017 or UTGST Act,2017 shall act as proper officers for the purpose of sanction of refund under Section 54 or Section 55 of the CGST Act read with Rules made there under <b>except Rule 96 of CGST Rules, 2017</b> in respect of registered person located in their territorial jurisdiction
3	40/2017- Central Tax, dt. 13-10- 2017	Seeks to make payment of tax on issuance of invoice by registered persons having aggregate turnover less than Rs 1.5 crores	Registered person whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees or the registered person whose aggregate turnover in the year in which such person has obtained registration is likely to be less than one crore and fifty lakh rupees and who did not opt for the composition levy under section 10 can file returns as mentioned in Chapter IX of CGST Act and make payment of tax as specified in the Act.
4	41/2017- Central Tax,dt. 13 10- 2017	Seeks to extend the time limit for filing of FORM GSTR-4	Time limit for filing of GSTR-4 for the quarter July-2017 to September-2017 by a composition supplier has been extended upto <b>15.11.2017</b>