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| 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. 38 /2017(GST) | Dated: 2/11/2017 |

Subject GST - Central Tax Notifications No.47/2017-CT to 49/2017-CT all dated 18.10.2017 and 50/2017-CT dated 24.10.2017 - CGST Circulars No.9/9/2017-GST and No.10/10/2017-GST both dated 18.10.2017, CGST Circular No.11/11/2017-GST dated 20.10.2017 - Communication thereof - Reg..

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 |
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| 1 | 47/2017- Central Tax ,dt. 18.10.2017 | Tenth Amendment to the CGST Rules, 2017. | Rule 89(1) - 3rd proviso substituted To include the supplier of deemed export supplies for filing refund application in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund Rule 96(1)(a) - Pertains to refund of integrated tax paid on export of goods or services under bond or Letter of Undertaking. The words "or such further period as may be allowed by the Commissioner" has been inserted Form GST RFD-01 - Statements 2 and 4 have been modified to include Cess |
| 2 | 48/2017- Central Tax ,dt. 18.10.2017 | Seeks to notify certain supplies as deemed exports under section 147 of the CGST Act, 2017 | Board has notified the supplies of the following description as deemed exports : i. Supply of goods by a registered person against Advance Authorisation ii. Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation iii. Supply of goods by a registered person to Export Oriented Unit iv. Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30th June, 2017 (as amended) against Advance Authorisation |