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C.No. IV/16/03 /2017 - Tech	TRADE NOTICE NO. 41 /2017(GST)	Dated: 13/11/2017

Subject GST - Union Territory Tax Notification No.17/ 2017 dated 24.10.2017 - Customs Notification No.99/2017-Customs (N.T.) dated 27.10.2017 - CGST Circulars No.14/14/2017-GST and No.15/15/2017-GST both dated 06.11.2017 - 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. & date	Gist												
1	Union Territory Tax Notification No.17/2017 dt. 24.10.2017	Notifications issued under the CGST, 2017 Act relating to the subjects under section 21 of UTGST Act, 2017 are extended to UTGST Act: The notifications issued under the CGST Act, 2017 relating to the subjects referred in Section 21 of the UTGST Act are automatically extended to UTGST, Act with retrospective effect from 22.06.2017.												
2	Customs Notification No.99/2017- Customs (N.T.) dt. 27.10.2017	Amendment to Customs notifications relating to of customs: The effective date of the reorganised jurisdiction of Customs formations has been extended from 01.11.2017 to 01.01.2018, as per the amendments made to the following Customs Notifications: <table border="1" data-bbox="554 1184 1470 1523"> <thead> <tr> <th>Principal Notification No</th> <th>Subject</th> <th>Effective from</th> </tr> </thead> <tbody> <tr> <td>82/2017-Cus (NT),dt. 24.08.2017</td> <td>Jurisdiction of reorganised Customs Formations</td> <td>01.01.2018</td> </tr> <tr> <td>85/2017-Cus (NT),dt. 07.09.2017</td> <td>Jurisdiction of customs officers for the purpose of audit</td> <td>01.01.2018</td> </tr> <tr> <td>92/2017-Cus customs (NT),dt. 28.09.2017</td> <td>Jurisdiction of customs officers for the purpose of appeals.</td> <td>01.01.2018</td> </tr> </tbody> </table>	Principal Notification No	Subject	Effective from	82/2017-Cus (NT),dt. 24.08.2017	Jurisdiction of reorganised Customs Formations	01.01.2018	85/2017-Cus (NT),dt. 07.09.2017	Jurisdiction of customs officers for the purpose of audit	01.01.2018	92/2017-Cus customs (NT),dt. 28.09.2017	Jurisdiction of customs officers for the purpose of appeals.	01.01.2018
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3	CGST Circular No.12 / 12/2017- GST dated 26.10.2017	Applicability of GST on Superior Kerosene Oil [SKO] retained for the manufacture of Linear Alkyl Benzene [LAB]: It is clarified that GST will be payable by the refinery only on the net quantity of SKO retained for extraction of Normal Paraffin by the manufacturers of LAB. This clarification is issued in the context of GST law only and past issues, if any, will be dealt in accordance with the law prevailing at the material time.												
4	CGST Circular No.14/ 14/2017- GST dated 06.11.2017	Procedures, safeguards and Forms for procurement of supplies of goods from DTA by. EOU / EHTP Units / STP Units / BTP Units under deemed export benefits prescribed as below: ➤ The recipient EOU / EHTP / STP / BTP unit shall give prior intimation in a prescribed proforma in "Form-A" bearing a running serial number containing the goods to be procured, as pre-approved by the Development Commissioner and the details of the supplier before such deemed export supplies are made. The said intimation shall be given to (a) the registered supplier (b) the jurisdictional GST officer in charge of such registered supplier and (c) its jurisdictional GST officer. ➤ The registered supplier thereafter will supply goods under tax invoice to the recipient EOU / EHTP / STP / BTP unit. On receipt of such supplies, the EOU / EHTP / STP / BTP unit shall endorse the tax invoice and send a copy of the endorsed tax invoice to the persons referred in (a) to (c) above.												