



केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवाकर आयुक्त का कार्यालय
Office of the Commissioner of Central Excise, Customs & Service Tax
विशाखपट्टणम आयुक्तालय Visakhapatnam Commissionerate
उत्पाद शुल्क भवन, पत्तन क्षेत्र, विशाखपट्टणम
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SEVOTTAM
Compliant
ISO 15700
CERTIFIED



TRADE NOTICE No.14/2017

Date: 21.06.2017

Sub:- Notifications under CGST Act, 2017 & IGST Act, 2017 - Reg.

Attention of the Trade & Industry is invited to the following Notifications issued by Central Board of Excise & Customs, Department of Revenue, Ministry of Finance, Government of India (available at <http://www.cbec.gov.in/htdocs-cbec/gst/index>) and will come into force w.e.f. 22.06.2017.

2. Brief details of the same are tabulated hereunder for information:

S. No.	Notification No. & Date	Subject
1	1/2017-Central Tax dated 19.06.2017	Provisions of Sections 1,2,3,4, 5,10,22,23,24,25,26,27, 28, 29,30, 139,146 & 164 of CGST Act, 2017 (22 -30 related to Registration; 139 – Transitional Provisions)
2	2/2017-Central Tax dated 19.06.2017	Appointment of Officers under CGST Act & IGST Act
3	3/2017-Central Tax dated 19.06.2017	Central Goods and Services Tax Rules, 2017 - Title & Definitions (Chapter I) - Composition Rules (Chapter II) - Registration (Chapter III) & - Various forms for compliance to Composition Rules / Registration
4	4/2017-Central Tax dated 19.06.2017	www.gst.gov.in is the common Goods and Services Tax Electronic Portal for facilitating Registration, Payment of Tax, furnishing of Returns, Computation and settlement of Integrated Tax and Electronic Way Bill.
5	5/2017-Central Tax dated 19.06.2017	Specifies the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the CGST Act.
6	6/2017-Central Tax dated 19.06.2017	Notifies the following modes of verification , for the purpose of sub-rule (1) of rule 26 of the Central Goods and Services Tax Rules, 2017, namely:- (i) Aadhaar based Electronic Verification Code (EVC); (ii) Bank account based One Time Password (OTP):

7	1/2017 - Integrated Tax dated 19.06.2017	Provisions of Sections 1,2,3,14,20 & 22 of IGST Act, 2017 (14 - Special provision for payment of Tax by supplier of online information & data base access or retrieval services).
8	2/2017- Integrated Tax dated 19.06.2017	Principal Commissioner of Central Tax, Bengaluru West and all the officers subordinate to him as the officers empowered to grant Registration in case of Online Information and Database Access or Retrieval Services provided or agreed to be provided by a person located in non-taxable territory and received by a non – taxable online recipient

3. The contents of this Trade Notice may be brought to the notice of all concerned.


 (बि हरेराम B.HARERAM) 21/6/2017
 आयुक्त Commissioner

(Issued from file C.No.V/30/06/2017-Tech)

To
The Trade (as per the Distribution List)

Copy to:

1. The Additional Commissioner, Central Excise, Customs & Service Tax, Visakhapatnam Commissionerate/Kakinada Commissionerate, Visakhapatnam.
2. All the JDC/JAC's under Visakhapatnam Commissionerate / Kakinada Commissionerate (Through AC-Technical, Hqrs. Kakinada Commissionerate.), Visakhapatnam **with a direction to give wide publicity.**
3. The Superintendent (Computer/ACES Section), Visakhapatnam Commissionerate/Kakinada Commissionerate, Visakhapatnam for uploading the Trade Notice in respective Commissionerate's Website.