	Phone No. 28331010/28335012 Fax No. 044-28331050/1015 email : ccu-cexchn@nic.in
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GOVERNMENT OF INDIA
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE
TAMILNADU & PUDUCHERRY
No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C.No. IV/16/268/2017- Pr.CCO (GST-3)

Date: 01-08-2017

GST TRADE NOTICE NO.012/2017

Sub: **Compensation Cess** – Notifications on Compensation Cess payable on Cigarettes, Exemption on payment of Compensation Cess on intra-State supplies of second hand goods and Circular on the issue of zero rating of exports with reference to Compensation Cess – communication of – Reg.

The Central Board of Excise & Customs [CBEC] has issued the following Notifications and Circular relating to Compensation Cess and the gist of the issues are highlighted hereunder:

Sl. No.	Notification No. / Circular No.	Gist of the Issue
1	Notn.No.03/2017-Compensation Cess (Rate),dt. 18-07-2017	Seeks to amend notification No.1/2017- Compensation Cess (Rate), dated 28th, June, 2017 so as to increase the Compensation Cess rates on cigarettes as mentioned in the notification with effect from 18th, July, 2017
2	Notn.No.04/2017-Compensation Cess (Rate),dt. 20-07-2017	Seeks to exempt GST Compensation Cess on intra-State supplies of second hand goods received by a registered person, dealing in buying and selling of second hand goods and who pays the goods and services tax compensation cess on the value of outward supply of such second hand goods, as determined under sub-rule (5) of rule 32 of the Central Goods and Services Tax Rules, 2017, from any supplier, who is not registered.
3	Circular No.1/1/2017-Compensation Cess dt.26.07.2017	On the issue of zero rated supply for the purpose of Compensation Cess on exports, Board has, inter alia, clarified that a) Exporter will be eligible for refund of Compensation Cess paid on goods exported by him [on similar lines as refund of IGST under section 16(3) (b) of the IGST, 2017]; or b) No Compensation Cess will be charged on goods exported by an exporter under bond and he will be eligible for refund of input tax credit of Compensation Cess relating to goods exported [on similar lines as refund of input taxes under section 16(3) (a) of the IGST, 2017].

3. This Trade Notice is being issued so as to sensitise the trade and field formations about the contents of the aforesaid references and for complete details, the respective Notifications / Circular may please be referred in the CBEC's website www/cbec.gov.in.

4. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.

5. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.





[C.P. RAO]
PRINCIPAL CHIEF COMMISSIONER

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise,
Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem / Tiruchirappalli
/ Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit /
Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals Commissionerates
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam,
No.3, Kamarajar Salai, Chepauk, Chennai-600005 [**By e-mail**]
- iii. Zonal RAC Members [**By e-mail**]

Copy to

- i. The Superintendent, Computer Section, Chennai North Commissionerate
[for uploading in website]
- ii. Sr. PS to Pr. Chief Commissioner

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OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE
TAMILNADU & PUDUCHERRY
No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C.No IV/16/268/2017-CCO (GST-3)

Date: 01-08-2017

GST TRADE NOTICE NO.011/2017

Sub: **GST** - Notification No.17/2017-Central Tax dated 27.07.2017 - Certain amendments carried out in Central Goods and Services Tax Rules, 2017 [CGST Rules, 2017] - Reg.

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The Central Board of Excise & Customs [CBEC] has issued **Notification No.17/2017-Central Tax dated 27.07.2017**, wherein, certain **amendments to CGST Rules, 2017** have been made. The gist of the amendments is highlighted hereunder.

CGST Rule No. / Form amended	Subject	Gist of amendment made
Rule 24	Migration of persons registered under existing law	Sub-rule (4) amended - The date for submitting application for cancellation of registration by the person who is not liable to be registered under CGST has been extended up to 30.09.2017
Rule 34	Rate of exchange of currency	[i] Sub-rule (1) amended to adopt exchange rate notified by the Board in place of RBI [ii] New Sub-rule (2) inserted regarding generally accepted accounting principles for the date of time supply of services
Rule 44	Reversal of credit under special circumstances	[i] Sub-rule (2) substituted - To determine amount of SGST and UTGST also for reversal of ITC separately [ii] Sub-rule (3) - was earlier printed as sub-rule (2). Now rectified and renumbered
Rule 46	Tax Invoice	Third proviso substituted - To include endorsement on invoices regarding supplies to SEZ / SEZ Developer also
Rule 61	Submission of monthly return	Sub-rule (5) amended - Filing of Form GSTR-3B is specified to be filed electronically through the common portal either directly or through a Facilitation Centre New Sub-rule (6) inserted - Specifies generation of Part A & B of Form GSTR-3 and modification of Part-B based on discrepancies and discharge the liabilities

CGST Rule No. / Form amended	Subject	Gist of amendment made
Rule 83	GST Practitioner	Second proviso to sub-rule (3) amended to substitute the word 'sub-section' with the word 'sub-rule'
Rule 89	Application for refund of tax, interest etc	Clause E of sub-rule (4) amended to substitute the word 'sub-section' with the word 'clause'
Forms GST TRAN-1 & GST TRAN-2 [Rule 117]	Transitional Provisions - Carry forward of existing Tax / duty credit or on goods held in stock on appointed day	Forms GST TRAN-1 and GST TRAN-2 - The requirement of HSN at 6-digit level in the said Forms has been amended to mention only 'HSN as applicable'

4. This Trade Notice is being issued to sensitise the **field formations** and **the trade** about the salient features of the amendments in the CGST Rules, 2017. For complete details and effect, the relevant Notification may please be referred in the CBEC's website www.cbec.gov.in.

5. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.

6. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.



[C.P. RAO]
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To

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Coimbatore Audit / Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals
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