

EXECUTIVE PROGRAMME

(NEW SYLLABUS)

SUPPLEMENT

FOR

TAX LAWS

(PART II - INDIRECT TAXES)

(Relevant for Students appearing in June, 2019 Examination)

MODULE 1- PAPER 4

Disclaimer-

This document has been prepared purely for academic purposes only and it does not necessarily reflect the views of ICSI. Any person wishing to act on the basis of this document should do so only after cross checking with the original source.

Students appearing in June, 2019 Examination shall note the following:

1. *For Direct taxes, Finance Act, 2018 is applicable.*
2. *Applicable Assessment year is 2019-20 (Previous Year 2018-19).*
3. *For Indirect Taxes:*
 - i) *Goods and Services Tax 'GST' is applicable for Executive Programme (Old Syllabus)*
 - ii) *Goods and Services Tax 'GST' & Customs Law is applicable for Executive Programme (New Syllabus)*
 - iii) *Goods and Services Tax 'GST' & Customs Law is applicable for Professional Programme (Old Syllabus)*
 - iv) *Goods and Services Tax 'GST' & Customs Law is applicable for Professional Programme (New Syllabus)*
4. *Students are also required to update themselves on all the relevant Rules, Notifications, Circulars, Clarifications, etc. issued by the CBDT, CBIC & Central Government, on or before six months prior to the date of the examination.*

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GOODS & SERVICES TAX (GST)

CENTRAL GOODS & SERVICES TAX ACT, 2017 AND CGST RULES, 2017

NOTIFICATIONS

Notification No. 27/2018 – Central Tax, dated 13th June, 2018:

Seeks to specify goods which may be disposed off by the proper officer after its seizure.

Central Government hereby notifies the goods or the class of goods (hereinafter referred to as the said goods) mentioned in the Schedule below, which shall, as soon as may be after its seizure under sub-section (2) of section 67 of the CGST Act, be disposed of by the proper officer, having regard to the perishable or hazardous nature, depreciation in value with the passage of time, constraints of storage space or any other relevant considerations of the said goods.

Schedule

- (1) Salt and hygroscopic substances
- (2) Raw (wet and salted) hides and skins
- (3) Newspapers and periodicals
- (4) Menthol, Camphor, Saffron
- (5) Re-fills for ball-point pens
- (6) Lighter fuel, including lighters with gas, not having arrangement for refilling
- (7) Cells, batteries and rechargeable batteries
- (8) Petroleum Products
- (9) Dangerous drugs and psychotropic substances
- (10) Bulk drugs and chemicals falling under Section VI of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)
- (11) Pharmaceutical products falling within Chapter 30 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)
- (12) Fireworks
- (13) Red Sander
- (14) Sandalwood
- (15) All taxable goods falling within Chapters 1 to 24 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)
- (16) All unclaimed/abandoned goods which are liable to rapid depreciation in value on account of fast change in technology or new models etc.
- (17) Any goods seized by the proper officer under section 67 of the said Act, which are to be provisionally released under sub-section (6) of section 67 of the said Act, but provisional release has not been taken by the concerned person within a period of one month from the date of execution of the bond for provisional release

Notification No. 30/2018 – Central Tax, dated 30th July, 2018:

Extend the due date for filing of FORM GSTR-6

Commissioner hereby extends the time limit for furnishing the return by an Input Service Distributor in FORM GSTR-6 under sub-section (4) of section 39 of the CGST Act read with rule 65 of the Central Goods and Services Tax Rules, 2017, for the months of July, 2017 to August, 2018 till the 30th day of September, 2018.

Notification No. 44/2018 – Central Tax, dated 10th September, 2018:**Due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs. 1.5 crores for the months from July, 2017 to March, 2019**

Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the Central Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for the months from July, 2017 to September, 2018 till the 31st day of October, 2018 and for the months from October, 2018 to March, 2019 till the eleventh day of the succeeding month.

Notification No. 43/2018 – Central Tax, dated 10th September, 2018:**Due dates for quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of upto Rs.1.5 crores for the period from July, 2017 to March, 2019**

Central Government, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

The said persons may furnish the details of outward supply of goods or services or both in FORM GSTR-1 of the Central Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

S. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	31st October, 2018
2	October - December, 2017	31st October, 2018
3	January - March, 2018	31st October, 2018
4	April – June 2018	31st October, 2018
5	July - September, 2018	31st October, 2018
6	October - December, 2018	31st January, 2019
7	January - March, 2019	30th April, 2019

Provided further that the return in FORM GSTR-1 for the months of July, 2018 and September, 2018, for-

- (i) registered persons in the State of Kerala;

(ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and

(iii) registered persons whose principal place of business is in Mahe in the Union territory of Puducherry

shall be furnished electronically through the common portal, on or before the 15th November, 2018.

Notification No. 34/2018 – Central Tax, dated 10th August, 2018:

Due dates for filing FORM GSTR-3B for the months from July, 2018 to March, 2019

Commissioner, on the recommendations of the Council, hereby specifies that the return in FORM GSTR-3B of the CGST Rules for each of the months from July, 2018 to March, 2019 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.

Provided that the return in FORM GSTR-3B for the month of July, 2018 shall be furnished electronically through the common portal, on or before the 24th August, 2018 (*inserted vide Notification No. 35/2018 – Central Tax, dated 21st August, 2018*)

Provided further that the return in FORM GSTR-3B for the months of July, 2018 and August, 2018, for–

(i) registered persons in the State of Kerala;

(ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and

(iii) registered persons whose principal place of business is in Mahe in the Union territory of Puducherry

shall be furnished electronically through the common portal, on or before the 5th October, 2018 and 10th October, 2018 respectively. (*Inserted vide Notification No. 36/2018 – Central Tax, dated 24th August, 2018*)

Provided also that the return in FORM GSTR-3B for the month of September, 2018 shall be furnished electronically through the common portal, on or before the 25th October, 2018. (*Inserted vide Notification No. 55/2018 – Central Tax, dated 21st October, 2018*)

Notification No. 59/2018 – Central Tax, dated 26th October, 2018:

To extend the time limit for making the declaration in FORM GST ITC-04

Commissioner extends the time limit for making the declaration in FORM GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the period from July, 2017 to September, 2018 till the 31st day of December, 2018.

Notification No. 41/2018 – Central Tax, dated 4th September, 2018:

To waive the late fee paid for specified classes of taxpayers for FORM GSTR-3B, FORM GSTR-4 and FORM GSTR-6

Central Government, on the recommendations of the Council, hereby waives the late fee paid under section 47 of the said Act, by the following classes of taxpayers:-

- i. the registered persons whose return in FORM GSTR-3B of the Central Goods and Services Tax Rules, 2017 for the month of October, 2017, was submitted but not filed on the common portal, after generation of the application reference number;
- ii. the registered persons who have filed the return in FORM GSTR-4 of the Central Goods and Services Tax Rules, 2017 for the period October to December, 2017 by the due date but late fee was erroneously levied on the common portal;
- iii. the Input Service Distributors who have paid the late fee for filing or submission of the return in FORM GSTR-6 of the Central Goods and Services Tax Rules, 2017 for any tax period between the 1st day of January, 2018 and the 23rd day of January, 2018.

Notification No. 50/2018 – Central Tax, dated 13th September, 2018:

To bring section 51 of the CGST Act (provisions related to TDS) into force w.e.f. 01.10.2018

Central Government hereby the 1st day of October, 2018, as the date on which the provisions of TDS as given in section 51 of the CGST Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the CGST Act and the persons specified below under clause (d) of sub-section (1) of section 51, namely:-

(a) an authority or a board or any other body, -

- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government,

with fifty-one per cent. or more participation by way of equity or control, to carry out any function;

(b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) public sector undertakings.

Provided that with respect to persons specified under clause (a) of sub-section (1) of section 51 of the Act, nothing in this notification shall apply to the authorities under the Ministry of Defence, other than the authorities specified in the Annexure-A and their offices, with effect from the 1st day of October, 2018. (*Inserted vide Notification No. 57/2018 – Central Tax, dated 23rd October, 2018*)

Provided further that nothing in this notification shall apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking, whether or not a distinct person, with effect from the 1st day of October, 2018. (*Inserted vide Notification No. 61/2018 – Central Tax, dated 5th November, 2018*)

**Notification No. 51/2018 – Central Tax, dated 13th September, 2018:
To bring section 52 of the CGST Act (provisions related to TCS) into force w.e.f 01.10.2018**

Central Government appoints the 1st day of October, 2018, as the date on which the provisions related to TDS as given in section 52 of the CGST Act shall come into force.

**Notification No. 52/2018 – Central Tax, dated 20th September, 2018:
To notify the rate of tax collection at source (TCS) to be collected by every electronic commerce operator for intra-State taxable supplies**

Central Government, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent of the net value of intra-State taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

**Notification No. 66/2018 – Central Tax, dated 29th November, 2018:
To extend the due date for filing of FORM GSTR – 7 for the months of October, 2018 to December, 2018**

Commissioner extends the time limit for furnishing the return by a registered person required to deduct tax at source under the provisions of section 51 of the CGST Act in FORM GSTR-7 of the Central Goods and Services Tax Rules, 2017 under sub-section (3) of section 39 of the CGST Act read with rule 66 of the Central Goods and Services Tax Rules, 2017 for the months of October, 2018 to December, 2018 till the 31st day of January, 2019.

**Notification No. 22/2018 – Central Tax (Rate), dated 6th August, 2018:
To exempt payment of tax under Reverse Charge as mentioned in section 9(4) of the CGST Act, 2017 till 30.09.2019.**

Reverse Charge provisions under section 9(4) of CGST Act, 2017 for supplies from unregistered person, has been postponed till 30th day of September, 2019.

CENTRAL GOODS & SERVICES TAX ACT, 2017 AND CGST RULES, 2017

CIRCULARS/ORDERS

Circular No. 47/2018 – CGST, dated 8th June, 2018:

Clarifications of certain issues under GST

Issue	Clarification
How is servicing of cars involving both supply of goods (spare parts) and services (labour), where the value of goods and services are shown separately, to be treated under GST?	<p>The taxability of supply would have to be determined on a case to case basis looking at the facts and circumstances of each case.</p> <p>Where a supply involves supply of both goods and services and the value of such goods and services supplied are shown separately, the goods and services would be liable to tax at the rates as applicable to such goods and services separately.</p>
In case of transportation of goods by railways, whether goods can be delivered even if the e-way bill is not produced at the time of delivery?	As per proviso to rule 138(2A) of the Central Goods and Services Tax Rules, 2017 (CGST Rules for short), the railways shall not deliver the goods unless the e-way bill is produced at the time of delivery.
Whether e-way bill is required in the following cases- (i) Where goods transit through another State while moving from one area in a State to another area in the same State. (ii) Where goods move from a DTA unit to a SEZ unit or vice versa located in the same State.	<p>(i) It may be noted that e-way bill generation is not dependent on whether a supply is inter-State or not, but on whether the movement of goods is inter-State or not. Therefore, if the goods transit through a second State while moving from one place in a State to another place in the same State, an e-way bill is required to be generated.</p> <p>(ii) Where goods move from a DTA unit to a SEZ unit or vice versa located in the same State, there is no requirement to generate an e-way bill, if the same has been exempted under rule 138(14)(d) of the CGST Rules.</p>

Circular No. 58/2018 – CGST, dated 4th September, 2018:

Recovery of arrears of wrongly availed CENVAT credit under the existing law and inadmissible transitional credit.

Various representations have been received seeking clarification on the process of recovery of arrears of wrongly availed CENVAT credit under the existing law and CENVAT credit wrongly carried forward as transitional credit in the GST regime. In order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the 'CGST Act'), hereby specifies the process of recovery of the said arrears and inadmissible transitional credit in the succeeding paragraphs.

The Board vide Circular No. 42/16/2018-GST dated 13th April, 2018, has clarified that the recovery of arrears arising under the existing law shall be made as central tax liability to be paid through the utilization of the amount available in the electronic credit ledger or electronic cash ledger of the registered person, and the same shall be recorded in Part II of the Electronic Liability Register (FORM GST PMT-01).

Currently, the functionality to record this liability in the electronic liability register is not available on the common portal. Therefore, it is clarified that as an alternative method, taxpayers may reverse the wrongly availed CENVAT credit under the existing law and inadmissible transitional credit through Table 4(B)(2) of FORM GSTR-3B. The applicable interest and penalty shall apply on all such reversals which shall be paid through entry in column 9 of Table 6.1 of FORM GSTR-3B.

**Circular No. 61/2018 – CGST, dated 4th September, 2018:
E-way bill in case of storing of goods in godown of transporter**

Various representations have been received on the matter pertaining to the textile sector and problems being faced by weavers & artisans regarding storage of their goods in the warehouse of the transporter. It has been stated that textile traders use transporters' godown for storage of their goods due to their weak financial conditions. The transporters providing such warehousing facility will have to get themselves registered under GST and maintain detailed records in cases where the transporter takes delivery of the goods and temporarily stores them in his warehouse for further transportation of the goods till the consignee/recipient taxpayer's premises. The transport industry is facing difficulties due to the same and a request has been made to treat these godowns as transit godowns.

In view of the difficulties being faced by the transporters and the consignee/recipient taxpayer and to ensure uniformity in the procedure across the sectors and the country, the Board in exercise of its power conferred under section 168(1) of the Central Goods and Services Tax Act, 2017 (hereafter referred to as the CGST Act) hereby clarifies the issues in the succeeding paragraphs.

As per rule 138 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the CGST Rules) e-way bill is a document which is required for the movement of goods from the supplier's place of business to the recipient taxpayer's place of business. Therefore, the goods in movement including when they are stored in the transporter's godown (even if the godown is located in the recipient taxpayer's city/town) prior to delivery shall always be accompanied by a valid e-way bill.

Further, section 2(85) of the CGST Act defines the "place of business" to include "a place from where the business is ordinarily carried out, and includes a warehouse, a godown or any other place where a taxable person stores his goods, supplies or receives goods or services or both". An additional place of business is the place of business from where taxpayer carries out business related activities within the State, in addition to the principal place of business.

Thus, in case the consignee/ recipient taxpayer stores his goods in the godown of the transporter, then the transporter's godown has to be declared as an additional place of business by the recipient taxpayer. In such cases, mere declaration by the recipient taxpayer to this effect with the concurrence of the transporter in the said declaration will suffice. Where the transporter's godown has been declared as the additional place of business by the recipient taxpayer, the transportation under the e-way bill shall be deemed to be concluded once the goods have reached the transporter's godown (recipient taxpayer's additional place of business). Hence, e-way bill validity in such cases will not be required to be extended.

Further, whenever the goods are transported from the transporters' godown, which has been declared as the additional place of business of the recipient taxpayer, to any other premises of the recipient taxpayer then, the relevant provisions of the e-way bill rules shall apply. Hence, whenever the goods move from the transporter's godown (i.e., recipient taxpayer's additional place of business) to the recipient taxpayer's any other place of business, a valid e-way bill shall be required, as per the extant State-specific e-way bill rules.

Further, the obligation of the transporter to maintain accounts and records as specified in section 35 of the CGST Act read with rule 58 of the CGST Rules shall continue as a warehousekeeper. Furthermore, the recipient taxpayer shall also maintain accounts and records as required under rules 56 and 57 of the CGST Rules. Furthermore, as per rule 56 (7) of the CGST Rules, books of accounts in relation to goods stored at the transporter's godown (i.e., the recipient taxpayer's additional place of business) by the recipient taxpayer may be maintained by him at his principal place of business. It may be noted that the facility of declaring additional place of business by the recipient taxpayer is in no way putting any additional compliance requirement on the transporters.

**Circular No. 64/2018 – CGST, dated 14th September, 2018:
Modification of the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances**

Various representations have been received regarding imposition of penalty in case of minor discrepancies in the details mentioned in the e-way bill although there are no major lapses in the invoices accompanying the goods in movement. The matter has been examined. In order to clarify this issue and to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the CGST Act') hereby clarifies the said issue hereunder.

Section 68 of the CGST Act read with rule 138A of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as 'the CGST Rules') requires that the person in charge of a conveyance carrying any consignment of goods of value exceeding Rs 50,000/- should carry a copy of documents viz., invoice/bill of supply/delivery challan/bill of entry and a valid e-way bill in physical or electronic form for verification. In case such person does not carry the mentioned documents, there is no doubt that a contravention of the provisions of the law takes place and the provisions of section

129 and section 130 of the CGST Act are invocable. Further, it may be noted that the non-furnishing of information in Part B of FORM GST EWB-01 amounts to the e-way bill becoming not a valid document for the movement of goods by road as per Explanation (2) to rule 138(3) of the CGST Rules, except in the case where the goods are transported for a distance of upto fifty kilometres within the State or Union territory to or from the place of business of the transporter to the place of business of the consignor or the consignee, as the case may be.

Whereas, section 129 of the CGST Act provides for detention and seizure of goods and conveyances and their release on the payment of requisite tax and penalty in cases where such goods are transported in contravention of the provisions of the CGST Act or the rules made thereunder. It has been informed that proceedings under section 129 of the CGST Act are being initiated for every mistake in the documents mentioned in para 3 above. It is clarified that in case a consignment of goods is accompanied by an invoice or any other specified document and not an e-way bill, proceedings under section 129 of the CGST Act may be initiated.

Further, in case a consignment of goods is accompanied with an invoice or any other specified document and also an e-way bill, proceedings under section 129 of the CGST Act may not be initiated, inter alia, in the following situations:

- a) Spelling mistakes in the name of the consignor or the consignee but the GSTIN, wherever applicable, is correct;
- b) Error in the pin-code but the address of the consignor and the consignee mentioned is correct, subject to the condition that the error in the PIN code should not have the effect of increasing the validity period of the e-way bill;
- c) Error in the address of the consignee to the extent that the locality and other details of the consignee are correct;
- d) Error in one or two digits of the document number mentioned in the e-way bill;
- e) Error in 4 or 6 digit level of HSN where the first 2 digits of HSN are correct and the rate of tax mentioned is correct;
- f) Error in one or two digits/characters of the vehicle number.

In case of the above situations, penalty to the tune of Rs. 500/- each under section 125 of the CGST Act and the respective State GST Act should be imposed (Rs.1000/- under the IGST Act) in FORM GST DRC-07 for every consignment. A record of all such consignments where proceedings under section 129 of the CGST Act have not been invoked in view of the situations listed in paragraph 5 above shall be sent by the proper officer to his controlling officer on a weekly basis.

**Circular No. 71/2018 – CGST, dated 26th October, 2018:
Clarification on issues pertaining to registration as a casual taxable person & recovery of excess Input Tax Credit distributed by an Input Service distributor**

Representations have been received seeking clarification on certain issues under the GST laws. The same have been examined and the clarifications on the same are as below:

S.No.	Issue	Clarification
1	Whether the amount required to be deposited as advance tax while taking	1. It has been noted that while applying for registration as a casual taxable person, the

	<p>registration as a casual taxable person (CTP) should be 100% of the estimated gross tax liability or the estimated tax liability payable in cash should be calculated after deducting the due eligible ITC which might be available to CTP?</p>	<p>FORM GST REG-1 (S. No. 11) seeks information regarding the “estimated net tax liability” only and not the gross tax liability.</p> <p>2. It is accordingly clarified that the amount of advance tax which a casual taxable person is required to deposit while obtaining registration should be calculated after considering the due eligible ITC which might be available to such taxable person.</p>
2	<p>As per section 27 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the said Act), period of operation by causal taxable person is ninety days with provision for extension of same by the proper officer for a further period not exceeding ninety days. Various representations have been received for further extension of the said period beyond the period of 180 days, as mandated in law.</p>	<p>1. It is clarified that in case of long running exhibitions (for a period more than 180 days), the taxable person cannot be treated as a CTP and thus such person would be required to obtain registration as a normal taxable person.</p> <p>2. While applying for normal registration the said person should upload a copy of the allotment letter granting him permission to use the premises for the exhibition and the allotment letter/consent letter shall be treated as the proper document as a proof for his place of business. 3. In such cases he would not be required to pay advance tax for the purpose of registration. 4. He can surrender such registration once the exhibition is over.</p>
3	<p>Representations have been received regarding the manner of recovery of excess credit distributed by an Input Service Distributor (ISD) in contravention of the provisions contained in section 20 of the CGST Act.</p>	<p>1. According to Section 21 of the CGST Act where the ISD distributes the credit in contravention of the provisions contained in section 20 of the CGST Act resulting in excess distribution of credit to one or more recipients of credit, the excess credit so distributed shall be recovered from such recipients along with interest and penalty if any.</p> <p>2. The recipient unit(s) who have received excess credit from ISD may deposit the said excess amount voluntarily along with interest if any by using FORM GST DRC-03.</p> <p>3. If the said recipient unit(s) does not come forward voluntarily, necessary proceedings may be initiated against the said unit(s) under the provisions of section 73 or 74 of the CGST Act as the case may be. FORM GST DRC-07 can be used by the tax authorities in such cases.</p> <p>4. It is further clarified that the ISD would also be liable to a general penalty under the provisions contained in section 122(1)(ix) of the CGST Act.</p>

Central Goods & Services Tax Rules, 2017 are modified time to time through various notifications; students are advised to follow the given links to refer the amendments made in CGST Rules, 2017:

- * Central Goods and Services Tax (Fifth Amendment) Rules, 2018 – issued vide notification no. 26/2018 – Central Tax dated 13th June, 2018:
http://www.cbic.gov.in/resources/htdocs-cbec/gst/Notification-26-2018-central_tax-English.pdf;jsessionid=AF3AB2D30865340B08EE44EAE16C8BE8
- * Central Goods and Services Tax (Sixth Amendment) Rules, 2018 – issued vide notification no. 28/2018 – Central Tax dated 19th June, 2018:
http://www.cbic.gov.in/resources/htdocs-cbec/gst/Notification-28-2018-central_tax-English.pdf;jsessionid=435E3C90F78A63ADEF269C9BD401B1A5
- * Central Goods and Services Tax (Seventh Amendment) Rules, 2018 – issued vide notification no. 29/2018 – Central Tax dated 6th July, 2018:
http://www.cbic.gov.in/resources/htdocs-cbec/gst/Notification-29-2018-central_tax-English.pdf;jsessionid=525822A286C6D98E676E73C985EC57BA
- * Central Goods and Services Tax (Eighth Amendment) Rules, 2018 – issued vide notification no. 39/2018 – Central Tax dated 4th September, 2018:
http://www.cbic.gov.in/resources/htdocs-cbec/gst/Notification-39-2018-central_tax-English.pdf;jsessionid=9D0FF421CB0633B2DA288420D49D6FD2
- * Central Goods and Services Tax (Ninth Amendment) Rules, 2018 – issued vide notification no. 48/2018 – Central Tax dated 10th September, 2018:
<http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-48-central-tax-english.pdf>
- * Central Goods and Services Tax (Tenth Amendment) Rules, 2018 – issued vide notification no. 49/2018 – Central Tax dated 13th September, 2018:
<http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-49-central-tax-english-new.pdf;jsessionid=3D6594D6614DD27D299B9BAA303BC643>
- * Central Goods and Services Tax (Eleventh Amendment) Rules, 2018 – issued vide notification no. 53/2018 – Central Tax dated 9th October, 2018:
<http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-53-central-tax-english-2018.pdf;jsessionid=A9E32D6B4D610747E53FFCEF94330865>
- * Central Goods and Services Tax (Twelfth Amendment) Rules, 2018 – issued vide notification no. 54/2018 – Central Tax dated 9th October, 2018:
<http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-54-central-tax-english-2018.pdf;jsessionid=3B0A97EF91BA873408AA6E25AF257708>

- * Central Goods and Services Tax (Thirteenth Amendment) Rules, 2018 – issued vide notification no. 60/2018 – Central Tax dated 30th October, 2018:

<http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-60-central-tax-english-2018.pdf;jsessionid=A9B657401C2577EE3EF57E02266FFED3>

Corrigendum to Notification No. 60/2018 – Central Tax

http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-60_english_corregendum.pdf;jsessionid=12974D60714D14A5AEE6E2DBC042DD2F

INTEGRATED GOODS & SERVICES TAX ACT, 2017 AND IGST RULES, 2017

NOTIFICATIONS/CIRCULARS

Notification No. 2/2018 – Integrated Tax, dated 20th September, 2018:

To notify the rate of tax collection at source (TCS) to be collected by every electronic commerce operator for inter-State taxable supplies

Central Government, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of one per cent. of the net value of inter-State taxable supplies made through it by other suppliers where consideration with respect to such supplies is to be collected by the said operator.

Notification No. 23/2018 – Integrated Tax (Rate), dated 6th August, 2018:

To exempt payment of tax under section 5(4) of the IGST Act, 2017 till 30.09.2019.

Reverse Charge provisions under section 5(4) of IGST Act, 2017 for supplies from unregistered person, has been postponed till 30th day of September, 2019.

UNION TERRITORY GOODS & SERVICES TAX ACT, 2017 (UTGST)

NOTIFICATIONS/CIRCULARS

Notification No. 12/2018 – Union Territory Tax, dated 28th September, 2018:

To notify the rate of tax collection at source (TCS) to be collected by every electronic commerce operator for intra-union territory (without legislature) taxable supplies.

Central Government, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent. of the net value of intra- Union Territory (without legislature) taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

Notification No. 13/2018 – Union Territory Tax, dated 28th September, 2018:

To notify the rate of tax collection at source (TCS) to be collected by every electronic commerce operator for inter-union territory (without legislature) taxable supplies.

Central Government, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of one per cent. of the net value of inter-Union Territory (without legislature) taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

Notification No. 22/2018 – Union Territory Tax (Rate), dated 6th August, 2018:

To exempt payment of tax under section 7(4) of the UTGST Act, 2017 till 30.09.2019.

Reverse Charge provisions under section 7(4) of UTGST Act, 2017 for supplies from unregistered person, has been postponed till 30th day of September, 2019.

CUSTOMS LAWS

**Circular No. 16/2018 – Customs, dated 8th June, 2018:
Powers of adjudication of the officers of Customs**

In order to improve the disposal rate in deciding cases falling under Chapter XIV, it has been decided that for cases where value of the goods liable for confiscation is above 10 lakhs, the adjudication powers shall be exercised as under:

Rank of Adjudication Officer	Value of goods liable for confiscation
Principal Commissioner/ Commissioner	above 50 lakhs - without limit
Additional Commissioner/ Joint Commissioner	between 10 lakhs to 50 lakhs

**Notification No. 65/2018 – Customs, dated 24th September, 2018:
To extend the exemption from Integrated Tax and Compensation Cess upto 31.03.2019 on goods imported by EOU**

Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 52/2003-Customs, dated the 31st March, 2003, published in the Gazette of India, Extraordinary, vide number G.S.R. 274 (E), dated the 31st March, 2003, namely:- In the said notification, in the opening paragraph, in the proviso, for the figures, letters and words “2nd day of October, 2018”, the figures, letters and words “1st day of April, 2019” shall be substituted.

**Notification No. 50/2018 – Customs (NT), dated 8th June, 2018:
Powers of adjudication of the officers of Customs.**

Central Board of Indirect Taxes and Customs hereby confers power, for the purposes of adjudging confiscation or penalty, on the Customs Officer as mentioned in column (2) of the Table below, in terms of value limit as specified in column (3) of the said Table, in relation to goods which are liable to confiscation under Chapter XIV of the said Act

S.No.	Customs Officer	Value of goods liable for confiscation
(1)	(2)	(3)
1.	Assistant Commissioner of Customs or Deputy Commissioner of Customs	Above rupees one lakh but not exceeding rupees ten lakhs
2.	A Gazetted Officer of Customs lower in rank than an Assistant Commissioner of Customs or Deputy Commissioner of Customs	Not exceeding rupees one lakh