

GST Notification & Circulars

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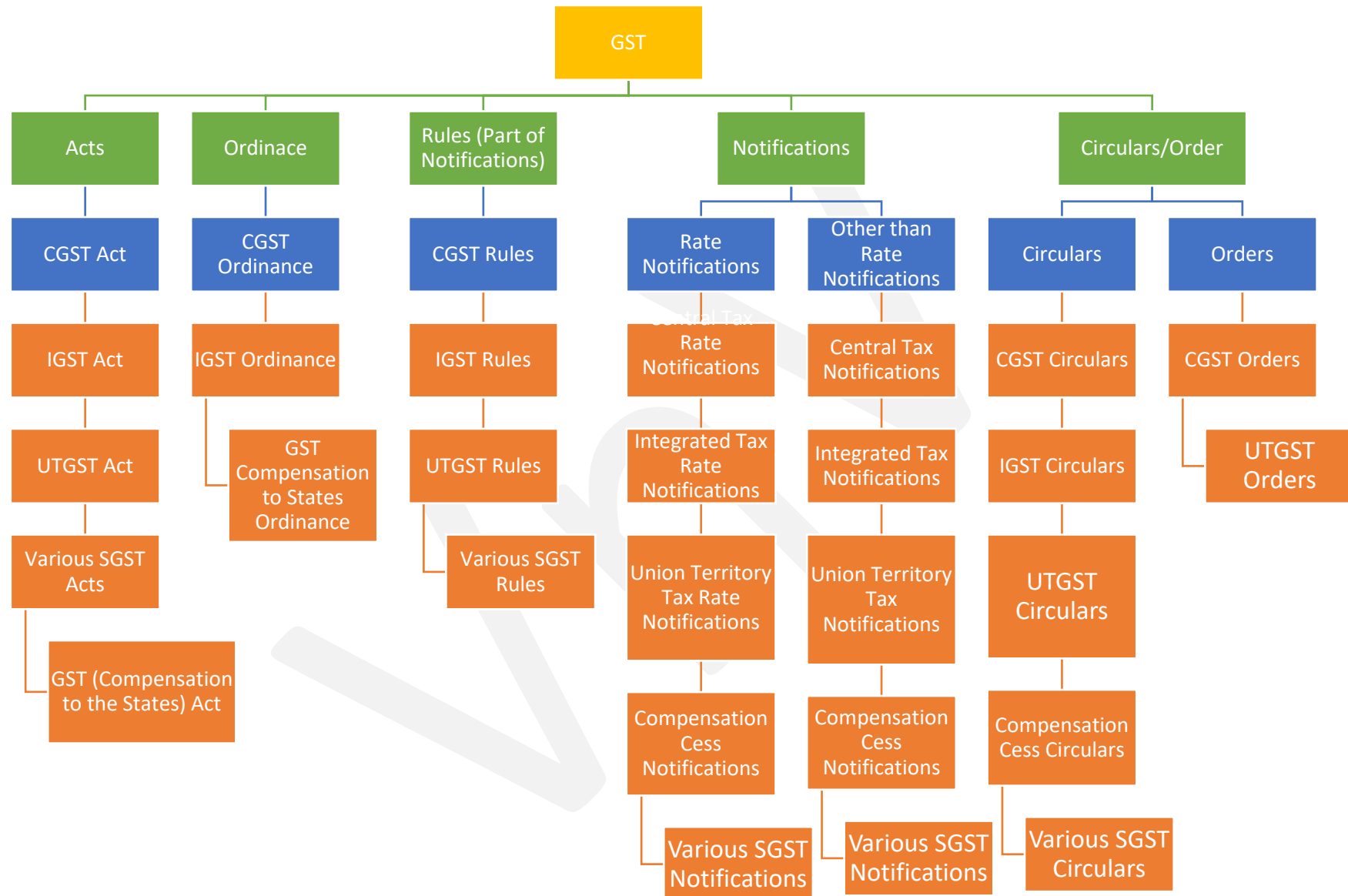
Updated as on 03rd Jan2019

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Notes to Reader

1. Gist of Notifications



Notification : Issued under the powers of GSTN Council as defined in the Act

Circular : Clarificatory in Nature ; **Order** : Something that cannot be issued by way of Notification and needs amendment in the Act

2. Effective Date for the Notification

- a. Sec. 2(80) “notification” means a notification published in the Official Gazette and the expressions “notify” and “notified” shall be construed accordingly.
- b. Sec. 11(1) of the Central Goods & Services Tax (‘CGST’) Act, 2017 Government has power to grant exemption effective from such date as “**may**” be specified in the notification.
- c. Stating effective date in the Notification is **not mandatory**. Hence
 - i. If a particular date is specified in the Notification, changes made shall apply from such **specified date**.
 - ii. If there is NO effective date mentioned, it should be construed as effective from their publication.

3. Summary of Notifications issued up to 03rd Jan 2019

Category	Circular	Notification	Other than Rate				Rate Changes				Order	Grand Total
			CT	UT	IT	Cess	CTR	ITR	UTR	CC R		
Exemption		93	7		4		26	29	26	1		93
Rates		80					23	26	24	7		80
Miscellaneous	27	90	34	23	9	1	8	7	7	1		117
Due dates & Extension		81	71								10	81
Clarification	55	58				1					2	58
Procedural	9	27	12	1	2		1	1	1			27
Rules		29	23	5	1							29
RCM		36					12	12	12			36
Refund		21					7	7	7			21
Composition		10	4	4							2	10
Exports		4	4									4
Grand Total	91	529	155	33	16	2	77	82	77	9	14	556

Notifications








Important Links






Notification No	Updated	Act Ref Chapter / Section	Brief Contents
Rate for Goods	15 th Nov 2017	Notification 1	Rate of all Goods
Rate for Services	25 th Jan 2018	Notification 11	Rate of all Services
Exempted Services	25 th Jan 2018	Notification 12	Services Exempted Category
Consolidated Rules	23 rd Jan 2018		CGST Rules Updated
Services under RCM	25 th Jan 2018	Notification 13	Recipients liable to pay Taxes under RCM 9(3)
Schedule III Addition	25 th Jan 2018	Notification 14	Activities to be treated neither as a supply of goods nor a supply of service
ITC Refund never allowed	25 th Jan 2018	Notification 15	Input tax is not permitted for Refund under sec 54(3)
UNO and other bodies claiming ITC Refund	25 th Jan 2018	Notification 16	UNO and other bodies claiming ITC Refund
Rate for Goods	27 th Jul 2018	Notification 1	Rate of all Goods
Rate for Services	27 th Jul 2018	Notification 11	Rate of all Services
Exempted Services	27 th Jul 2018	Notification 12	Services Exempted Category
Services under RCM	27 th Jul 2018	Notification 13	Recipients liable to pay Taxes under RCM 9(3)
Schedule III Addition	27 th Jul 2018	Notification 14	Activities to be treated neither as a supply of goods nor a supply of service
ITC Refund Never allowed	27 th Jul 2018	Notification 15	Input tax is not permitted for Refund under sec 54(3)







Notification	Link
Central Tax Notifications	http://www.cbec.gov.in/htdocs-cbec/gst/central-tax-notfns-2017
Central Tax RATE	http://www.cbec.gov.in/htdocs-cbec/gst/central-tax-rate-notfns-2017
Integrated Tax Notifications	http://www.cbec.gov.in/htdocs-cbec/gst/integrated-tax-notfns-2017
Integrated Tax Rate	http://www.cbec.gov.in/htdocs-cbec/gst/integrated-tax-rate-2017

Notification	Link
CGST Circulars	http://www.cbec.gov.in/htdocs-cbec/gst/cgst-circ-idx-2017









Central Tax Notification









Notification No	Date	Act Ref Chapter / Section	Category	Sub- Category	Brief Contents	QR CODE
1/2017 – Central Tax	19-06-2017	1(3)	Miscellaneous	Giving effect to Certain provisions	Seeks to bring certain sections of the CGST Act, 2017 into force w.e.f. 22.06.2017	
2/2017-Central Tax	19-06-2017	3 Read with 5 CGST&IGST	Miscellaneous	Jurisdiction & Powers	Notifying jurisdiction of Central Tax Officers	
3 /2017 - Central Tax	19-06-2017	164 CGST	Rules	Composition	Notified rules Central Goods and Services Tax Rules, 2017 COMPOSITION RULES REGISTRATION rules	
4/2017 – Central Tax	19-06-2017	146 of CGST & Read 20 of IGST	Miscellaneous	GSTN	Notifying www.gst.gov.in as the Common Goods and Services Tax Electronic Portal	
5/2017 – Central Tax	19-06-2017	23(2)	Exemption	from Registration	Seeks to exempt persons only engaged in making taxable supplies, total tax on which is liable to be paid on reverse charge basis	
6/2017 – Central Tax	19-06-2017	Rule 26(1)	Miscellaneous	Verification Modes	Modes of verification under CGST Rules, 2017	
7/2017 – Central Tax	27-06-2017	164	Rules	Composition & Registration	Notification No. 7/2017- Central Tax amending Notification No. 3/2017- Central Tax has been issued	









Notification No	Date	Act Ref Chapter / Section	Category	Sub- Category	Brief Contents	QR CODE
8/2017-Central Tax	27-06-2017	10(1)	Composition	Turnover & restricted manufacturers	Seeks to notify the turnover limit for Composition Levy for CGST	
9/2017 – Central Tax	28-06-2017	1(3)	Miscellaneous	Giving effect to Certain provisions	Seeks to bring into force certain sections of the CGST Act, 2017 w.e.f 01.07.2017	
10 /2017 – Central Tax	28-06-2017	164 CGST	Rules	Amendment	Amendments to Central Goods and Services Tax Rules, 2017 called the Central Goods and Services Tax (Second Amendment) Rules 2017 <ul style="list-style-type: none"> • Valuation rules notified • Input tax credit rules • TAX INVOICE, CREDIT AND DEBIT NOTES rules • Accounts and Records rules • Return rules • Payment of tax rules • Refund rules • Assessment and Audit rules • Advance ruling rules • Appeals and revision rules • Transitional rules • Anti-Profiteering rules • E-way Rules 	
11/2017 – Central Tax	28-06-2017	Rule 26(1)	Miscellaneous	Verification Modes	Seeks to amend Notification no 6/2017-Central Tax dt 19.06.2017	
12/2017 – Central Tax	28-06-2017	Rule 46	Miscellaneous	HSN	Seeks to notify the number of HSN digits required on tax invoice	









Notification No	Date	Act Ref Chapter / Section	Category	Sub- Category	Brief Contents	QR CODE
13/2017 – Central Tax	28-06-2017	50(1),50(3), 54(12),56(12)	Procedural	Rate of Interest	Seeks to prescribe rate of interest under CGST Act, 2017	
14/2017 – Central Tax	01-07-2017	(3) Read with Sec 5 CGST	Miscellaneous	Jurisdiction & Powers	Assigning jurisdiction and power to officers of various directorates	
15/2017 – Central Tax	01-07-2017	164 CGST	Rules	Amendment	Further to amend the Central Goods and Services Tax Rules, 2017 called the Central Goods and Services Tax (Third Amendment) Rules, 2017 <ul style="list-style-type: none"> • Inspection, Search and Seizure rules • DEMANDS AND RECOVERY rules • Offences and Penalties rules 	
16/2017 – Central Tax	07-07-2017	Rule 96A (5)	Exports	LUT/Bond	Notification No. 16/2017-CT (conditions and safeguards for furnishing a Letter of Undertaking in place of a bond for export without payment of integrated tax)	
17/2017 – Central Tax	27-07-2017	164 CGST	Rules	Amendment	Called the Central Goods and Services Tax (Fourth Amendment) Rules, 2017	
18/2017 – Central Tax	08-08-2017	37(1) & 168	Due dates & Extension	GSTR1	Seeks to extend time period for filing of details of outward supplies in FORM GSTR-1 for months of July and August.	
19/2017 – Central Tax	08-08-2017	38(2) & 168	Due dates & Extension	GSTR2	Seeks to extend time period for filing of details of inward supplies in FORM GSTR-2 for months of July and August.	









Notification No	Date	Act Ref Chapter / Section	Category	Sub- Category	Brief Contents	QR CODE
20/2017 – Central Tax	08-08-2017	39(6) & 168	Due dates & Extension	GSTR3	Seeks to extend time period for filing of details in FORM GSTR-3 for months of July and August.	
21/2017 – Central Tax	08-08-2017	61(5) & 168	Due dates & Extension	GSTR 3B	Seeks to introduce date for filing of GSTR-3B for months of July and August.	
22/2017 – Central Tax	17-08-2017	164 CGST	Rules	Amendment	Further to amend the Central Goods and Services Tax Rules, 2017	
23/2017 – Central Tax	17-08-2017	168 & Rule 61(5)	Due dates & Extension	GSTR 3B	Seeks to notify the date and conditions for filing the return in FORM GSTR-3B for the month of July, 2017	
24/2017 – Central Tax	21-08-2017	168 & Rule 61(5)	Due dates & Extension	GSTR 3B	Seeks to further extend the date for filing of return in FORM GSTR-3B for the month of July 2017.	
25/2017 – Central Tax	28-08-2017	39(6) & 168 & 20 of IGST	Due dates & Extension	GSTR 5A	Extent time limit for furnishing return by person supplying online information and database access or retrieval services	
26 /2017 – Central Tax	28-08-2017	39(6) & 168 CGST	Due dates & Extension	GSTR 6	Seeks to extend time period for filing of details in FORM GSTR-6 for months of July & August.	
27 /2017 – Central Tax	30-08-2017	164 CGST	Rules	Amendment	May be called the Central Goods and Services Tax (Sixth Amendment) Rules, 2017	

Notification No	Date	Act Ref Chapter / Section	Category	Sub- Category	Brief Contents	QR CODE
28 /2017 – Central Tax	01-09-2017	128 CGST	Procedural	Late fee	Seeks to waive the late fee for late filing of FORM GSTR-3B, for the month of July	
29/2017 – Central Tax	05-09-2017	37(1) , 38(2) , 39(6) , Read with 168 CGST	Due dates & Extension	GSTR-1, GSTR-2 and GSTR-3.	Seeks to extend due dates for furnishing details/Returns for the months of July, 2017 and August, 2017.	
30/2017 – Central Tax	11-09-2017	37(1) , 38(2) , 39(6) 168 Read with CGST	Due dates & Extension	GSTR-1, GSTR-2 and GSTR-3.	Seeks to extend the time limit for filing of GSTR-1, GSTR-2 and GSTR-3.	
31/2017 – Central Tax	11-09-2017	39(6) Read with 168 of CGST	Due dates & Extension	GSTR 6	Seeks to extend the time limit for filing of GSTR-6.	
32/2017 – Central Tax	15-09-2017	23(2) of CGST	Exemption	from Registration	Hereby specifies the casual taxable persons making taxable supplies of handicraft goods as the category of persons exempted from obtaining registration	
33/2017 – Central Tax	15-09-2017	1(3) of CGST	Miscellaneous	Giving effect to Certain provisions	Notifying section 51 of the CGST Act, 2017 for TDS.	
34/2017 – Central Tax	15-09-2017	164 of CGST	Rules	Amendment	Further to amend the Central Goods and Services Tax Rules, 2017,, may be called the Central Goods and Services Tax (Seventh Amendment) Rules, 2017	
35/2017 – Central Tax	15-09-2017	168 of CGST Rule 61 (5) of CGST	Due dates & Extension	GSTR 3B	Seeks to extend the last date for filing the return in FORM GSTR-3B for the months of August to December, 2017.	

Notification No	Date	Act Ref Chapter / Section	Category	Sub- Category	Brief Contents	QR CODE
36/2017 – Central Tax	29-09-2017	164 of CGST	Rules	Amendment	Further to amend the Central Goods and Services Tax Rules, 2017	
37 /2017 – Central Tax	04-10-2017	54 of CGST,20 of IGST,96(A) of CGST Rules	Exports	LUT/Bond	Specifies conditions and safeguards for furnishing a Letter of Undertaking in place of a Bond by a registered person who intends to supply goods or services for export without payment of integrated tax	
38/2017 – Central Tax	13-10-2017	23(2) of CGST	Exemption	from Registration	Seeks to amend notification no. 32/2017-CT dated 15.09.2017 so as to add certain items to the list of “handicrafts goods”	
39/2017 – Central Tax	13-10-2017	6 (1) of CGST	Miscellaneous	Jurisdiction & Powers	Seeks to cross-empower State Tax officers for processing and grant of refund	
40/2017 – Central Tax	13-10-2017	148 of CGST	Procedural	Taxability of Advances	Seeks to make payment of tax on issuance of invoice by registered persons having aggregate turnover less than Rs 1.5 crores	
41/2017 – Central Tax	13-10-2017	39(6) & 168 of CGST	Due dates & Extension	GSTR 4	Extend time limit for filling Composition dealer quarterly return Form GSTR -4	
42/2017 – Central Tax	13-10-2017	39(6) & 168 of CGST	Due dates & Extension	GSTR 5A	Extend time limit for filling return by OIDAR persons Form GSTR-5A	
43/2017 – Central Tax	13-10-2017	39(6) & 168 of CGST	Due dates & Extension	GSTR 6	Extend time limit for filling return by ISD persons Form GSTR-6	

Notification No	Date	Act Ref Chapter / Section	Category	Sub- Category	Brief Contents	QR CODE
44/2017 – Central Tax	13-10-2017	168 of CGST	Due dates & Extension	GST ITC-01	Seeks to extend the time limit for submission of FORM GST ITC-01	
45/2017 – Central Tax	13-10-2017	164 of CGST	Rules	Amendment	Further to amend the Central Goods and Services Tax Rules, 2017, may be called the Central Goods and Services Tax (Ninth Amendment) Rules, 2017	
46/2017- Central Tax	13-10-2017	10(1) of CGST	Composition	Turnover	Seeks to amend notification No. 8/2017 -Central Tax. Composition Scheme.	
47/2017 – Central Tax	18-10-2017	164 of CGST	Rules	Amendment	Further to amend the Central Goods and Services Tax Rules, 2017, may be called the Central Goods and Services Tax (Tenth Amendment) Rules, 2017	
48/2017-Central Tax	18-10-2017	147 of CGST	Exports	Exports	Seeks to notify certain supplies as deemed exports under section 147 of the CGST Act, 2017	
49/2017-Central Tax	18-10-2014	Rule 89 (2) (g) of CGST Read with Notification 48	Exports	Refund	Seeks to notify the evidences required to be produced by the supplier of deemed export supplies for claiming refund under rule 89(2)(g) of the CGST rules, 2017	
50/2017 – Central Tax	24-10-2017	128 of CGST	Procedural	Late fee	waive late fee payable for delayed filing of FORM GSTR-3B for Aug & Sep, 2017	
51/2017 – Central Tax	28-10-2017	164 of CGST	Rules	Amendment	Further to amend the Central Goods and Services Tax Rules, 2017, called the Central Goods and Services Tax (Eleventh Amendment) Rules, 2017	

Notification No	Date	Act Ref Chapter / Section	Category	Sub- Category	Brief Contents	QR CODE
52/2017 – Central Tax	28-10-2017	168 of CGST & 40(1)(b) of CGST Rules	Due dates & Extension	GST ITC-01	Seeks to extend the due date for submission of details in FORM GST-ITC-01	
53/2017 – Central Tax	28-10-2017	168 of CGST & 45(3) of CGST Rules	Due dates & Extension	GST ITC-04	Seeks to extend the due date for submission of details in FORM GST-ITC-04	
54 /2017 – Central Tax	30-10-2017	38(2) & 39(6) of CGST & 168 of CGST	Due dates & Extension	GSTR-2 and GSTR-3.	Seeks to amend Notification no. 30/2017-Central Tax dated 11.09.2017 so as to extend the due date for filing FORM GSTR-2 and FORM GSTR-3 for the month of July, 2017	
55/2017 – Central Tax	15-11-2017	164 of CGST	Rules	Amendment	Amendments to rules (called the Central Goods and Services Tax (Twelfth Amendment) Rules, 2017)	
56/2017 – Central Tax	15-11-2017	168 of CGST & 61(5) of CGST Rules	Due dates & Extension	GSTR 3B	Seeks to mandate the furnishing of return in FORM GSTR-3B till March, 2018	
57/2017 – Central Tax	15-11-2017	148 of CGST	Due dates & Extension	GSTR1	Seeks to prescribe quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of up to Rs.1.5 crore	
58/2017 – Central Tax	15-11-2017	37(1) & 168 of CGST	Due dates & Extension	GSTR1	Seeks to extend the due dates for the furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs.1.5 crores	
59/2017 – Central Tax	15-11-2017	39(6) of CGST, 168 of CGST	Due dates & Extension	GSTR 4	Seeks to extend the time limit for filing of FORM GSTR-4	

Notification No	Date	Act Ref Chapter / Section	Category	Sub- Category	Brief Contents	QR CODE
60/2017 – Central Tax	15-11-2017	39(6) of CGST, 168 of CGST	Due dates & Extension	GSTR 5	Seeks to extend the time limit for furnishing the return in FORM GSTR-5, for the months of July to October, 2017	
61/2017 – Central Tax	15-11-2017	39(6) of CGST, 168 of CGST	Due dates & Extension	GSTR 5A	Seeks to extend the time limit for furnishing the return in FORM GSTR-5A for the months of July to October, 2017	
62/2017 – Central Tax	15-11-2017	39(6) of CGST, 168 of CGST	Due dates & Extension	GSTR 6	Seeks to extend the time limit for furnishing the return in FORM GSTR-6 for the month of July, 2017	
63/2017 – Central Tax	15-11-2017	168 of CGST & 45(3) of CGST Rules	Due dates & Extension	GST ITC-04	Seeks to extend the due date for submission of details in FORM GST-ITC-04	
64/2017 – Central Tax	15-11-2017	128 of CGST	Procedural	Late fee	Seeks to limit the maximum late fee payable for delayed filing of return in FORM GSTR-3B from October 2017 onwards	
65/2017 – Central Tax	15-11-2017	23(2) CGST	Exemption	from Registration	Seeks to exempt suppliers of services through an e-commerce platform from obtaining compulsory registration	
66/2017 – Central Tax	15-11-2017	148 of CGST	Procedural	Taxability of Advances	Seeks to exempt all taxpayers from payment of tax on advances received in case of supply of goods	
67/2017-Central Tax	21-12-2017	168 of CGST	Due dates & Extension	GST ITC-01	Seeks to extend the time limit for filing FORM GST ITC-01.	

Notification No	Date	Act Ref Chapter / Section	Category	Sub- Category	Brief Contents	QR CODE
68/2017-Central Tax	21-12-2017	39(6) Read With 168 of CGST	Due dates & Extension	GSTR 5	Seeks to extend the time limit for filing FORM GSTR-5.	
69/2017-Central Tax	21-12-2017	39(6) Read With 168 of CGST	Due dates & Extension	GSTR 5A	Seeks to extend the time limit for filing FORM GSTR-5A.	
70/2017-Central Tax	21-12-2017	164 of CGST	Rules	Amendment	Seeks to further amend CGST Rules, 2017 (Thirteenth Amendment).	
71/2017-CENTRAL TAX	29-12-2017	148 of CGST	Due dates & Extension	GSTR1	Extends the due dates for quarterly furnishing of FORM GSTR-1 for taxpayers with aggregate turnover of up to Rs.1.5 crore	
72/2017-Central Tax	29-12-2017	37(1) Read With 168 of CGST	Due dates & Extension	GSTR1	Extends the due dates for monthly furnishing of FORM GSTR-1 for taxpayers with aggregate turnover of more than Rs.1.5 crores	
73/2017-Central Tax	29-12-2017	128 of CGST	Procedural	Late fee	Waives the late fee payable for failure to furnish the return in FORM GSTR-4	
74/2017-Central Tax	29-12-2017	164 of CGST	Miscellaneous	Giving effect to Certain provisions	Notifies the date from which E-Way Bill Rules shall come into force	
75/2017-Central Tax	29-12-2017	164 of CGST	Rules	Amendment	CGST (Fourteenth Amendment) Rules,2017	

Notification No	Date	Act Ref Chapter / Section	Category	Sub- Category	Brief Contents	QR CODE
01/2018-Central Tax	01-01-2018	10(1) of CGST	Composition	Composition Rates	Central Tax seeks to further amend notification No. 8/2017 - Central Tax so as to prescribe effective rate of tax under composition scheme for manufacturers and other suppliers.	
02/2018-Central Tax	20-01-2018	168 of CGST Read with Rule 61(5)	Due dates & Extension	GSTR 3B	Seeks to extend the last date for filing FORM GSTR-3B for December 2017 till 22.01.2018.	
03/2018-Central Tax	23-01-2018	168 of CGST Rules	Rules	Amendment	First Amendment 2018, to CGST Rules	
04/2018-Central Tax	23-01-2018	128 of CGST	Procedural	Late fee	Reduction of late fee in case of delayed filing of FORM GSTR-1	
05/2018-Central Tax	23-01-2018	128 of CGST	Procedural	Late fee	Reduction of late fee in case of delayed filing of FORM GSTR-5	
06/2018-Central Tax	23-01-2018	128 of CGST	Procedural	Late fee	Reduction of late fee in case of delayed filing of FORM GSTR-5A	
07/2018-Central Tax	23-01-2018	128 of CGST	Procedural	Late fee	Reduction of late fee in case of delayed filing of FORM GSTR-6	
08/2018-Central Tax	23-01-2018	39(6) Read with 168 of CGST	Due dates & Extension	GSTR6	Extension of date for filing the return in FORM GSTR-6	
09/2018-Central Tax	23-01-2018	146 of CGST Read with 20 of IGST	Miscellaneous	Giving effect to Certain provisions	Amendment of notification No. 4/2017-Central Tax dated 19.06.2017 for notifying e-way bill website	
10/2018-Central Tax	23-01-2017	6 (1) of CGST	Miscellaneous	Jurisdiction & Powers	Amending notification No. 39/2017-Central Tax dated 13.10.2017 for cross-empowerment of State tax officers for processing and grant of refund	
11/2018-Central Tax	02-02-2018	164 of CGST	Miscellaneous	Giving effect to Certain provisions	Postpone the coming into force of the e-way bill rules	
12/2018-Central Tax	07-03-2018	164 of CGST	Rules	Amendment	Second Amendment (2018) to CGST Rules	
13/2018-Central Tax	07-03-2018	128 of CGST	Miscellaneous		Rescinding notification No. 06/2018 - CT dated 23.01.2018	

Notification No	Date	Act Ref Chapter / Section	Category	Sub- Category	Brief Contents	QR CODE
14/2018-Central Tax	23-03-2018	164 of CGST	Rules	Amendment	Amending the CGST Rules, 2017(Third Amendment Rules, 2018).	
15/2018-Central Tax	23-03-2018	164 of CGST	E-Way Bill	Amendment	Notifies the date from which E-Way Bill Rules shall come into force	
16/2018-Central Tax	23-03-2018	168 of CGST	Due dates & Extension	Amendment	prescribe the due dates for filing FORM GSTR-3B for the months of April to June, 2018	
17/2018-Central Tax	28-03-2018	148 of CGST	Form GSTR-1	Amendment	Seeks to prescribe the due date for quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of upto Rs.1.5 crore	
18/2018-Central Tax	28-03-2018	168 of CGST	Form GSTR-1	Amendment	Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs. 1.5 crores	
19/2018-Central Tax	28-03-2018	168 of the CGST	Due dates & Extension	GSTR-6	Extension of date for filing the return in FORM GSTR-6	
20/2018-Central Tax	28-03-2018	55 CGST	Due dates & Extension	Refund	Extension of due date for filing of application for refund under section 55 by notified agencies	
21/2018-Central Tax	18-04-2018	164 of CGST	CGST Rules	Refund	Notification seeks to make amendments (Fourth Amendment) to the CGST Rules, 2017.	
22/2018-Central Tax	14-05-2018	128 of CGST	GSTR-3B	Late fee	Seeks to waive the late fee for FORM GSTR-3B	
23/2018-Central Tax	18-05-2018	168 of CGST	Due dates & Extension	GSTR-3B	Seeks to extend the due date for filing of FORM GSTR-3B for the month of April, 2018.	
24/2018-Central Tax	28-05-2018	48 of CGST Rule 83			Seeks to notify NACIN as the authority for conducting the examination for GST Practitioners under rule 83 (3) of the CGST Rules, 2017.	
25/2018-Central Tax	31-05-2018	168 of CGST	Due dates & Extension	GSTR-6	seeks to extend the due date for filing of FORM GSTR-6 for the months from July, 2017 till June, 2018.	
26/2018-Central Tax	13-06-2018	164 Of CGST	Rules	Amendment	Seeks to make amendments (Fifth Amendment, 2018) to the CGST Rules, 2017.	
27/2018-Central Tax	13-06-2018	67 (8) of CGST			Seeks to specify goods which may be disposed off by the proper officer after its seizure.	

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28/2018-Central Tax	19-06-2018	164 Of CGST	Rules	Amendment	Notification issued for amending the CGST Rules, 2017	
29/2018- Central Tax	06-07-2018	164 Of CGST	Rules	Amendment	Seek to make amendments (Seventh Amendment, 2018) to the CGST Rules, 2017	
30/2018-Central Tax	30-07-2018	168 of CGST	Due dates & Extension	GSTR-6	Notification issued to extend the due date for filing of FORM GSTR-6.	
31/2018-Central Tax	06-08-2018	148 Of CGST			Seeks to lay down the special procedure for completing migration of taxpayers who received provisional IDs but could not complete the migration process.	
32/2018-Central Tax	10-08-2018	168 of CGST	Due dates & Extension	GSTR-1	Seeks to prescribe the 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, 2018 to March, 2019	
33/2018-Central Tax	10-08-2018	148 of CGST	Due dates & Extension	GSTR-1	Seeks to prescribe the 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, 2018 to March, 2019	
34/2018-Central Tax	10-08-2018	168 of CGST	Extension	3B	Seeks to prescribe the due dates for filing FORM GSTR-3B for the months from July, 2018 to March, 2019	
35/2018-Central Tax	21-08-2018	168 of CGST	Due dates & Extension	GSTR-3B	Seeks to extend the due date for filing of FORM GSTR-3B for the month of July, 2018	
36/2018-Central Tax	24-08-2018	168 of CGST	Due dates & Extension	GSTR-3B	Seeks to extend the due dates for filing FORM GSTR-3B for the months of July, 2018 and August, 2018	
37/2018-Central Tax	24-08-2018	168 of CGST	Due dates & Extension	GSTR-1	Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs. 1.5 crores for the months of July, 2018 and August, 2018	
38/2018-Central Tax	24-08-2018	168 of CGST	Due dates & Extension	GSTR-1	Seeks to prescribe the due dates for quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of upto Rs.1.5 crores for the quarter July, 2018 to September, 2018	







Notification No	Date	Act Ref Chapter / Section	Category	Sub- Category	Brief Contents	QR CODE
39/2018-Central Tax	04-09-2018	148 of the CGST	Annual Return	GSTR-9	Seeks to make amendments (Eighth Amendment, 2018) to the CGST Rules, 2017	
40/2018-Central Tax	04-09-2018	168 of the CGST	Due dates & Extension	ITC-04	Seeks to extend the time limit for making the declaration in FORM GST ITC-04	
41/2018-Central Tax	04-09-2018	128 of CGST	Procedural	Late Fee	Seeks to waive the late fee paid for specified classes of taxpayers for FORM GSTR-3B, FORM GSTR-4 and FORM GSTR-6	
42/2018-Central Tax	04-09-2018	168 of the CGST	Due dates & Extension	ITC-01	Seeks to extend the time limit for making the declaration in FORM GST ITC-01 for specified classes of taxpayers	
43/2018-Central Tax	10-09-2018	148 of the CGST	Due dates & Extension	GSTR-1	Seeks to extend the due date for filing of FORM GSTR - 1 for taxpayers having aggregate turnover up to Rs 1.5 crores.	
44/2018-Central Tax	10-09-2018	168 of the CGST	Due dates & Extension	GSTR-1	Seeks to extend the due date for filing of FORM GSTR - 1 for taxpayers having aggregate turnover above Rs 1.5 crores.	
45/2018-Central Tax	10-09-2018	168 of the CGST	Due dates & Extension	GSTR-3B	Seeks to extend the due date for filing of FORM GSTR - 3B for newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers [Amends notf. No. 21/2017 and 56/2017 - CT].	
46/2018-Central Tax	10-09-2018	168 of the CGST	Due dates & Extension	GSTR-3B	Seeks to extend the due date for filing of FORM GSTR - 3B for newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers [Amends notf. No. 35/2017 and 16/2018 - CT]	
47/2018-Central Tax	10-09-2018	168 of the CGST	Due dates & Extension	GSTR-3B	Seeks to extend the due date for filing of FORM GSTR - 3B for newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers [Amends notf. No. 34/2018 - CT].	
48/2018-Central Tax	10-09-2018	164 of the CGST	Due dates & Extension	TRAN-1	Seeks to make amendments (Ninth Amendment, 2018) to the CGST Rules, 2017.	
49/2018-Central Tax	13-09-2018	164 of the CGST	Rules	Amendment From -9C	Notification amending the CGST Rules, 2017 (Tenth Amendment Rules, 2018)	
50/2018-Central Tax	13-09-2018	Sec 1 (3) of CGST	ECO	TDS	Seeks to bring section 51 of the CGST Act (provisions related to TDS) into force w.e.f 01.10.2018	
51/2018-Central Tax	13-09-2018	Sec 1 (3) of CGST	ECO	TCS	Seeks to bring section 52 of the CGST Act (provisions related to TCS) into force w.e.f 01.10.2018	
52/2018-Central Tax	20-09-2018	Sec 52 (1) of CGST	ECO	TCS	Seeks to notify the rate of tax collection at source (TCS) to be collected by every electronic commerce operator for intra-State taxable supplies	






Notification No	Date	Act Ref Chapter / Section	Category	Sub- Category	Brief Contents	QR CODE
53/2018-Central Tax	09-10-2018	164 of the CGST		Amemded	Seeks to make amendments (Eleventh Amendment, 2018) to the CGST Rules, 2017. This notification restores rule 96(10) to the position that existed before the amendment carried out in the said rule by notification No. 39/2018- Central Tax dated 04.09.2018.	
54/2018-Central Tax	09-10-2018	164 of the CGST			Seeks to make amendments (Twelfth Amendment, 2018) to the CGST Rules, 2017. This notification amends rule 96(10) to allow exporters who have received capital goods under the EPCG scheme to claim refund of the IGST paid on exports and align rule 89(4B) to make it consistent with rule 96(10).	
55/2018-Central Tax	21-10-2018	168 of the CGST	Due dates & Extension	GSTR-3B	Seeks to extend the last date for filing of FORM GSTR-3B for the month of September, 2018 till 25.10.2018 for all taxpayers.	
56/2018-Central Tax	23-10-2018	Sec 23 (2)			Seeks to supersede Notification No. 32/2017-Central Tax, dated 15.09.2017	
57/2018-Central Tax	23-10-2018	Sec 1 (3)	Exempt	TDS	Seeks to exempt post audit authorities under MoD from TDS compliance	
58/2018-Central Tax	26-10-2018	148 of CGST	Due dates	GSTR-10	Seeks to provide taxpayers whose registration has been cancelled on or before the 30th September, 2018 time to furnish final return in FORM GSTR-10 till 31st December, 2018	
59/2018-Central Tax	26-10-2018	168 of the CGST	Due dates & Extension	GST ITC-04	Seeks to extends the time limit for furnishing the declaration in FORM GST ITC-04 for the period from July, 2017 to September, 2018 till 31st December, 2018	
60/2018-Central Tax	30-10-2018	164 of the CGST	Miscellaneous	Giving effect to Certain provisions	Seeks to make amendments (Thirteenth Amendment, 2018) to the CGST Rules, 2017.	
61/2018-Central Tax	05-11-2018	Sec51(3) CGST	Exempt	PSU	Seeks to exempt supply from PSU to PSU from applicability of provisions relating to TDS.	
62/2018-Central Tax	29-11-2018	Sec168 of CGST	Due dates & Extension	GSTR-3B	Seeks to extend the last date for filing of FORM GSTR-3B for taxpayers in Srikakulam district of Andhra Pradesh and 11 districts of Tamil Nadu.	
63/2018-Central Tax	29-11-2018	Sec168 of CGST	Due dates & Extension	GSTR-31	Seeks to extend the due date for filing of FORM GSTR - 1 for taxpayers having aggregate turnover above Rs 1.5 crores for taxpayers in Srikakulam district in Andhra Pradesh and 11 districts of Tamil Nadu.	
64/2018-Central Tax	29-11-2018	Sec148 of CGST	Due dates & Extension	GSTR-31	Seeks to extend the due date for filing of FORM GSTR - 1 for taxpayers having aggregate turnover up to Rs 1.5 crores for the quarter from July, 2018 to September, 2018 for taxpayers in Srikakulam district of Andhra Pradesh.	








Notification No	Date	Act Ref Chapter / Section	Category	Sub- Category	Brief Contents	QR CODE
65/2018-Central Tax	29-11-2018	Sec168 of CGST	Due dates & Extension	GSTR-4	Seeks to extend the due date for filing of FORM GSTR - 4 for the quarter July to September, 2018 for taxpayers in Srikakulam district of Andhra Pradesh.	
66/2018-Central Tax	29-11-2018	Sec168 of CGST	Due dates & Extension	GSTR-7	Seeks to extend the due date for filing of FORM GSTR – 7 for the months of October, 2018 to December, 2018	
67/2018-Central Tax	. 31-12-2018	Sec 148 of CGST	Due dates & Extension	Provisional ID	Seeks to extend the time period specified in notification No. 31/2018-CT dated 06.08.2018 for availing the special procedure for completing migration of taxpayers who received provisional IDs but could not complete the migration process.	
68/2018-Central Tax	31-12-2018	Sec 168 of CGST	Due dates & Extension	GSTR-3B	Seeks to extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers.	
69/2018-Central Tax	31-12-2018	Sec 168 of CGST	Due dates & Extension	GSTR-3B	Seeks to extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers.	
70/2018-Central Tax	31-12-2018	Sec 168 of CGST	Due dates & Extension	GSTR-3B	Seeks to extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers.	
71/2018-Central Tax	31-12-2018	Sec 148 of CGST	Due dates & Extension	GSTR-1	Seeks to extend the time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers.	
72/2018-Central Tax	31-12-2018	Sec 37(1) & 168 of CGST	Due dates & Extension	GSTR-1	Seeks to extend the time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers.	
73/2018-Central Tax	31-12-2018	Sec 1(3) & 51 of CGST	Exemption	TDS	Seeks to exempt supplies made by Government Departments and PSUs to other Government Departments and vice-versa from TDS	
74/2018-Central Tax	31-12-2018	Sec 164 of CGST	Rules	Amendment	Fourteenth amendment to the CGST Rules, 2017	
75/2018-Central Tax	31-12-2018	Sec 128 of CGST	Late Fee	GSTR-1	Seeks to fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-1 for the period July, 2017 to September, 2018 in specified cases.	
76/2018-Central Tax	31-12-2018	Sec 128 of CGST	Late fee	GSTR-3B	Seeks to specify the late fee payable for delayed filing of FORM GSTR-3B and fully waive the amount of late fees liveable on account of delayed furnishing of FORM GSTR-3B for the period July, 2017 to September, 2018 in specified cases.	
77/2018-Central Tax	. 31-12-2018	Sec 128 of CGST	Late fee	GSTR-4	Seeks to fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-4 for the period July, 2017 to September, 2018.	
78/2018-Central Tax	31-12-2018	Sec 168 of CGST	Due date & extension	ITC-04	Seeks to extend the due date for furnishing FORM ITC-04 for the period from July, 2017 to December, 2018 till 31.03.2019.	







Notification No	Date	Act Ref Chapter / Section	Category	Sub- Category	Brief Contents	QR CODE
79/2018-Central Tax	31-12-2018	Sec5(1) of CGST	Central tax	Amendment	Seeks to amend notification No. 2/2017 - Central Taxes dated 19.06.2017.	








CGST Rate Notifications



	Date	Act Ref Chapter Section	Category	Sub- Category	Content	QR CODE
1/2017-Central Tax (Rate)	28-06-2017	9(1) of CGST	Rates	Rates - Taxable	CGST Rate Schedule notified under section 9 (1)	
2/2017-Central Tax (Rate)	28-06-2017	11(1) of CGST	Exemption	Goods	CGST exempt goods notified under section 11 (1)	
3/2017-Central Tax (Rate)	28-06-2017	11(1) of CGST	Rates	Concession in Rates	2.5% concessional CGST rate for supplies to Exploration and Production notified under section 11 (1)	
4/2017-Central Tax (Rate)	28-06-2017	9(3) of CGST	RCM	RCM	Reverse charge on certain specified supplies of goods under section 9 (3)	
5/2017-Central Tax (Rate)	28-06-2017	54(3)(ii)	Refund	No ITC Refund	Supplies of goods in respect of which no refund of unutilised input tax credit shall be allowed under section 54 (3)	
6/2017-Central Tax (Rate)	28-06-2017	55 of CGST	Refund	Specific persons	Notifies Canteen Stores Department (hereinafter referred to as the CSD), Sec 55 under the Ministry of Defence as a person can get the refund of 50 % of certain supplies	
7/2017-Central Tax (Rate)	28-06-2017	11(1) of CGST	Exemption	Specific persons	Exemption from CGST supplies by CSD to Unit Run Canteens and supplies by CSD / Unit Run Canteens to authorised customers notified under section 11 (1) and section 55 CSD	








	Date	Act Ref Chapter / Section	Category	Sub- Category	Content	QR CODE
8/2017-Central Tax (Rate)	28-06-2017	11(1) of CGST	Exemption	RCM	Exempts intra-State supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the central tax leviable thereon under sub-section (4) of section 9 of the Central Goods and Services Tax if exceeds 5000 per day then this exemption will not apply (5000 is aggregate of all in single day) (per day receipt of goods/services is 5000 Rs.)	
9/2017-Central Tax (Rate)	28-06-2017	11(1) of CGST	Exemption	Specific persons	Hereby exempts intra-State supplies of goods or services or both received by a deductor under section 51 of the said Act	
10/2017-Central Tax (Rate)	28-06-2017	11(1) of CGST	Exemption	Specific persons	Hereby exempts 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 central tax 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, from the whole of the central tax leviable thereon under sub-section (4) of section 9 of the Central Good and Services Tax Act, 2017	
11/2017-Central Tax (Rate)	28-06-2017	9(1), 11(1), 15(5), 16(1)	Rates	Rates - Taxable	To notify the rates for supply of services under CGST Act	
12/2017- Central Tax (Rate)	28-06-2017	11(1) of CGST	Exemption	Services	To notify the exemptions on supply of services under CGST Act	


	Date	Act Ref Chapter / Section	Category	Sub- Category	Content	QR CODE
13/2017-Central Tax (Rate)	28-06-2017	9(3) of CGST	RCM	RCM	To notify the categories of services on which tax will be payable under reverse charge mechanism under CGST Act	
14/2017-Central Tax (Rate)	28-06-2017	7(2) of CGST	Miscellaneous	Not a Supply	To notify the supplies which shall be treated neither as a supply of goods nor a supply of service under the CGST Act	
15/2017-Central Tax (Rate)	28-06-2017	54(3) of CGST	Refund	No ITC Refund	Specified supplies on which input tax refund not eligible	
16/2017-Central Tax (Rate)	28-06-2017	55 of CGST	Refund	Specific persons	To notify specialised agencies entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them under CGST Act	
17/2017-Central Tax (Rate)	28-06-2017	9(5) of CGST	Miscellaneous	Ecom operator	To notify the categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator	
18/2017-Central Tax (Rate)	30-06-2017	9(1) of CGST	Rates	Rate change	Seek to reduce the rate of Central Tax, Union Territory Tax, on fertilisers from 6% to 2.5% and Integrated Tax rate on fertilisers from 12% to 5%	
19/2017-Central Tax (Rate)	18-08-2017	9(1) of CGST	Rates	Rate change	Seeks to reduce CGST rate on specified parts of tractors from 14% to 9 %	

	Date	Act Ref Chapter / Section	Category	Sub- Category	Content	QR CODE
20/2017-Central Tax (Rate)	22-08-2017	9(1) & 11(1) & 15(5) & 16(1) of CGST	Rates	Rate change	Seeks to amend notification No. 11/2017-CT(R) to reduce CGST rate on specified supplies of Works Contract Services, job work for textile & textile products, printing service of books, newspapers etc, admission to planetarium, and, also to provide option to GTA & transport of passengers by motorcar service providers to avail full ITC & discharge CGST @ 6%	
21/2017- Central Tax (Rate)	22-08-2017	11(1) of CGST	Exemption	Services	Seeks to amend notification No. 12/2017-CT(R) to exempt services provided by Fair Price Shops to Government and those provided by and to FIFA for FIFA U-17. Also, to substitute RWCIS & PMFBY for MNAIS & NAIS, and insert explanation for LLP.	
22/2017- Central Tax (Rate)	22-08-2017	9(3) of CGST	RCM	RCM	Seeks to amend notification No. 13/2017-CT(R) to amend RCM provisions for GTA and to insert explanation for LLP.	
23/2017-Central Tax (Rate)	22-08-2017	9(5) of CGST	Miscellaneous	Ecom operator	Seeks to amend notification No. 17/2017-CT(R) to make ECO responsible for payment of GST on services provided by way of house-keeping such as plumbing, carpentering etc.	
24/2017-Central Tax (Rate)	21-09-2017	9(1),11(1),&15(5),16(1) of CGST	Rates	Rate change	Seeks to amend notification No. 11/2017-CT(R) to reduce CGST rate on specified supplies of Works Contract Services.	
25/2017- Central Tax (Rate)	21-09-2017	11(1) of CGST	Exemption	Services	Seeks to amend notification No. 12/2017-CT(R) to exempt right to admission to the events organised under FIFA U-17 World Cup 2017.	

	Date	Act Ref Chapter / Section	Category	Sub- Category	Content	QR CODE
26/2017-Central Tax (Rate)	21-09-2017	11(1) of CGST	Exemption	Specific persons	Exempts intra state supply of heavy water and nuclear fuels by the Department of Atomic Energy to the Nuclear Power Corporation of India Ltd	
27/2017-Central Tax (Rate)	22-19-2017	9(1) of CGST	Rates	Rate change	Seeks to amend notification no. 1/2017- central tax(rate) dated 28.06.2017 to give effect to GST council decisions regarding gst rates.	
28/2017-Central Tax (Rate)	22-09-2017	11(1) of CGST	Exemption	Goods	Seeks to amend notification no. 2/2017- central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst exemptions.	
29/2017-Central Tax (Rate)	22-09-2017	54(3) of CGST	Refund	Restriction on Refund	Seeks to amend notification no. 5/2017- central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding restriction of refund on corduroy fabrics.	
30/2017- Central Tax (Rate)	29-09-2017	11(1) of CGST	Exemption	Services	Exempting supply of services associated with transit cargo to Nepal and Bhutan.	
31/2017-Central Tax (Rate)	13-10-2017	9(1),11(1),15(5) & 16(1) of CGST	Rates	Rates - Taxable	Seeks to amend notification No. 11/2017-CT(R).	
32/2017- Central Tax (Rate)	13-10-2017	11(1) of CGST	Exemption	Services	Seeks to amend notification No. 12/2017-CT(R).	

	Date	Act Ref Chapter / Section	Category	Sub- Category	Content	QR CODE
33/2017- Central Tax (Rate)	13-10-2017	9(3) of CGST	RCM	RCM	Seeks to amend notification No. 13/2017-CT(R) regarding services provided by Overseeing Committee members to RBI under RCM.	
34/2017-Central Tax (Rate)	13-10-2017	9(1) of CGST	Rates	Rates - Taxable	Notification No.34/2017-Central Tax (Rate) seeks to amend notification No. 1/2017-Central Tax (Rate).	
35/2017-Central Tax (Rate)	13-10-2017	11(1) of CGST	Exemption	Goods	Seeks to amend notification No. 2/2017-Central Tax (Rate)	
36 /2017-Central Tax (Rate)	13-10-2017	9(3) of CGST	RCM	RCM	Seeks to amend notification No. 4/2017-Central Tax (Rate)	
37/2017-Central Tax (Rate)	13-10-2017	9(1) of CGST	Rates	Concession in Rates	Seeks to prescribe Central Tax rate on the leasing of motor vehicles	
38/2017 –Central Tax (Rate)	13-10-2017	11(1) of CGST	Exemption	RCM	Seeks to exempt payment of tax under section 9(4) of the CGST Act, 2017 till 31.03.2017	
39/2017-Central Tax (Rate)	18-10-2017	9(1) of CGST	Rates	Rate change	Seeks to reduce GST rate on Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.	

	Date	Act Ref Chapter / Section	Category	Sub- Category	Content	QR CODE
40/2017-Central Tax (Rate)	23-10-2017	11(1) of CGST	Rates	Concession in Rates	Seeks to prescribe Central Tax rate of 0.05% on intra-State supply of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions.	
41/2017-Central Tax (Rate)	14-11-2017	9(1) of CGST	Rates	Rate change	seeks to amend notification no. 1/2017- Central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst rates	
42/2017-Central Tax (Rate)	14-11-2017	11(1) of CGST	Exemption	Goods	seeks to amend notification no. 2/2017- Central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst exemptions	
43/2017-Central Tax (Rate)	14-11-2017	9(3) of CGST	RCM	RCM	Seeks to amend notification no. 4/2017- Central tax(rate) dated 28.06.2017 to give effect to gst council decision regarding reverse charge on raw cotton.	
44/2017-Central Tax (Rate)	14-11-2017	54(3) of CGST	Refund	No ITC Refund	seeks to amend notification no. 5/2017- Central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding restriction of ITC on certain fabrics	
45/2017-Central Tax (Rate)	14-11-2017	11(1) of CGST	Rates	Concession in Rates	seeks to provide concessional GST rate of 2.5% on scientific and technical equipment's supplied to public funded research institutions	
46/2017-Central Tax (Rate)	14-11-2017	9(1),11(1),15(5),16(1) of CGST	Rates	Rate change	Seeks to amend notification No. 11/2017-CT(R) to specify rate @ 2.5% for standalone restaurants and @9% for other restaurants, reduce rate of job work on "handicraft goods" @ 2.5% and to substitute "Services provided" in item (vi) against Sl No. 3 in table	








	Date	Act Ref Chapter / Section	Category	Sub- Category	Content	QR CODE
47/2017- Central Tax (Rate)	14-11-2017	11(1) of CGST	Exemption	Services	Seeks to amend notification No. 12/2017-CT(R) so as to extend exemption to admission to “protected monument” and to consolidate entry at Sl. No. 11A & 11B.	
01/2018-Central Tax (Rate)	25-01-2018	9(1) 11(1),15(5) and 16(1) of CGST	Rates	Rate change	Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by Goods and Services Tax Council in its 25th	
02/2018-Central Tax (Rate)	25-01-2018	11(1) of CGST	Exemption	Services	Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018.	
03/2018-Central Tax (Rate)	25-01-2018	9(3) of CGST	RCM	RCM	Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to specify services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a registered person under CGST Act, 2017 to be taxed under Reverse Charge Mechanism (RCM).	
04/2018-Central Tax (Rate)	25-01-2018	148 of CGST	Procedural	Services	Seeks to provide special procedure with respect to payment of tax by registered person supplying service by way of construction against transfer of development right and vice versa.	
05/2018-Central Tax (Rate)	25-01-2018	11(1) of CGST	Exemption	Services	Seeks to exempt Central Government’s share of Profit Petroleum from Central tax	
06/2018-Central Tax (Rate)	25-01-2018	9(1) of CGST	Rates	Rate change	seeks to amend Notification No.1/2017-CGST (Rate).	
07/2018-Central Tax (Rate)	25-01-2018	11(1) CGST	Exemption	Goods	seeks to amend Notification No.2/2017-CGST (Rate).	
08/2018-Central Tax (Rate)	25-01-2018	11(1) Of CGST	Rates	Rate change	seeks to amend Notification No.1/2017-CGST (Rate)	
09/2018-Central Tax (Rate)	25-01-2018	11(1) of CGST	Rates	Concession in Rates	Seeks to amend Notification No.45/2017-Central (Rate)	
10/2018-Central Tax(Rate)	23-03-2018	11(1) of CGST	Exemption	RCM	exempt payment of tax under section 9(4) of the CGST Act, 2017 till 30.06.2018.	






	Date	Act Ref Chapter / Section	Category	Sub- Category	Content	QR CODE
11/2018-Central Tax(Rate)	28-05-2018	9(3) of CGST	RCM	Rate Changes	Seeks to amend notification No. 04/2017- Central Tax (Rate) dated 28.06.2017 so as to notify levy of Priority Sector Lending Certificate (PSLC) under Reverse Charge Mechanism (RCM)	
12/2018-Central Tax(Rate)	29-06-2018	9 (4) of CGST	Exemption	RCM	Seeks to exempt payment of tax under section 9(4) of the CGST Act, 2017 till 30.09.2018.	
13/2018-Central Tax (Rate))	26-07-2018	16(1) of CGST	Rate	Rate Changes	Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.	
14/2018-Central Tax (Rate)	26-07-2018	11 (1) OF cgst	Exemption	certain services	Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018	
15/2018-Central Tax (Rate)	26-07-2018	9(3) of CGST	RCM	Rate Changes	Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to specify services supplied by individual Direct Selling Agents (DSAs) to banks/ non-banking financial company (NBFCs) to be taxed under Reverse Charge Mechanism (RCM).	
16/2018-Central Tax (Rate)	26-07-2018	7 (2) of CGST	Miscellaneous	Services	Seeks to amend notification No. 14/2017- Central Tax (Rate) to notify that services by way of any activity in relation to a function entrusted to a municipality under Article 243W shall be treated neither as a supply of good nor a service.	
17/2018-Central Tax (Rate)	26-07-2018	11 (3) of CGST	Miscellaneous	Services	Seeks to insert explanation in an item in notification No. 11/2017 – Central Tax (Rate) by exercising powers conferred under section 11(3) of CGST Act, 2017	
18/2018-Central Tax (Rate)	26-07-2018	9(1) Of CGST	Rate	Rate Changes	Seeks to amend Notification No. 01/2017-Central Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018	
19/2018-Central Tax (Rate)	26-07-2018	11(1) Of CGST	Exemption	Goods	Seeks to amend Notification No. 02/2017-Central Tax (Rate),dt. 28-06-2017 to give effect to the	

	Date	Act Ref Chapter / Section	Category	Sub- Category	Content	QR CODE
					recommendations of the GST Council in it's 28th meeting held on 21.07.2018	
20/2018-Central Tax (Rate)	26-07-2018	54(3) of CGST	Miscellaneous	ITC	Seeks to amend Notification No 05/2017-Central Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018	
21/2018-Central Tax (Rate)	26-07-2018	11(1) of CGST	Rate	Rate Changes	Seeks to prescribe concessional CGST rate on specified handicraft items, to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018	
22/2018-Central Tax (Rate)	06-08-2018	11(1) of CGST	9(4)	Exempt	Seeks to exempt payment of tax under section 9(4) of the CGST Act, 2017 till 30.09.2019.	
23/2018-Central Tax (Rate)	20-09-2018	11(3) of CGST	Miscellaneous	Services	Seeks to insert explanation in an entry in notification No. 12/2017 – Central Tax (Rate) by exercising powers conferred under section 11(3) of CGST Act, 2017.	
24/2018-Central Tax (Rate)	31-12-2018	9(1) & 15(5) of CGST	GST rates	Rate Changes	Seeks to further amend notification No. 1/2017-Central Tax (Rate) dated 28.06.2017 to change GST rates on goods as per recommendations of the GST Council in its 31st meeting	
25/2018-Central Tax (Rate)	31-12-2018	11(1) of CGST	Exemption	GST Rates	Seeks to further amend notification No. 2/2017-Central Tax (Rate) dated 28.06.2017 to exempt GST on goods as per recommendations of the GST Council in its 31st meeting.	
26/2018-Central Tax (Rate)	31-12-2018	11(1) of CGST	Exemption	Central tax	seeks to exempt central tax on supply of gold by nominated agencies to registered persons.	
27/2018-Central Tax (Rate)	31-12-2018	9(1) & 11(1) of CGST	Amendment	GST Rates	Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.	
28/2018-Central Tax (Rate)	31-12-2018	11(1) of CGST	Amendment	Exemption	Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.	

	Date	Act Ref Chapter / Section	Category	Sub- Category	Content	QR CODE
29/2018-Central Tax (Rate)	31-12-2018	9(3) of CGST	Amendment	Reverse charge	Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to specify services to be taxed under Reverse Charge Mechanism (RCM) as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.	
30/2018-Central Tax (Rate)	31-12-2018	11(3) of CGST	Miscellaneous	service	Seeks to insert explanation in an item in notification No. 11/2017 – Central Tax (Rate) by exercising powers conferred under section 11(3) of CGST Act, 2017.	








Integrated Tax

	Date	Act Ref Chapter/Section	Content	QR CODE
. 1/2017 – Integrated Tax	19-06-2017	1(3) of IGST	Hereby appoints the 22nd day of June, 2017, as the date on which the provisions of sections	
. 2/2017 – Integrated Tax	19-06-2017	14(2) of IGST & 14(2) of Rules	Seeks to empower the Principal Commissioner of Central Tax, Bengaluru West 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.	
. 3/2017 – Integrated Tax	28-06-2017	1(3) of IGST	Central Government hereby appoints the 1st day of July, 2017, as the date on which the provisions of sections	
. 4/2017 – Integrated Tax	28-06-2017	22 of IGST and Read with 20	Notifies Integrated Goods and Services Tax Rules, 2017	
. 5/2017 – Integrated Tax	28-06-2017	Rule 46 of IGST	Seeks to notify the number of HSN digits required on tax invoice. Notifies no of digits of HSN code should be in tax invoice issued by the specified persons	
. 6/2017 – Integrated Tax	28-06-2017	20 of IGST & 50(1)(3) CGST & 54(12) CGST & 56(12) of CGST	Seeks to prescribe rate of interest under CGST Act, 2017	
. 7/2017 – Integrated Tax	14-09-2017	20 of IGST & 23(2) of CGST	Hereby specifies the job workers engaged in making inter-State supply of services to a registered person as the category of persons exempted from obtaining registration	








	Date	Act Ref Chapter/Section	Content	QR CODE
. 8/2017 – Integrated Tax	14-09-2017	20 of IGST, & 23(2) of CGST	Hereby specifies the persons making inter-State taxable supplies of handicraft goods as the category of persons exempted from obtaining registration under the aforesaid Act	
. 9/2017 –Integrated Tax	13-10-2017	20 of IGST, & 23(2) of CGST	Seeks to amend notification no. 8/2017-IT dated 14.09.2017 so as to add certain items to the list of “handicrafts goods	
. 10/2017 – Integrated Tax	13-10-2017	20 of IGST, & 23(2) of CGST	Seeks to exempt persons making inter-State supplies of taxable services from registration under section 23(2)	
. 11/2017 –Integrated Tax	13-10-2017	4 of IGST	Seeks to cross-empower State Tax officers for processing and grant of refund	
. 12/2017 –Integrated Tax	15-11-2017	12(14) & 22 of IGST	Apportionment of IGST with respect to advertisement services under section 12 (14) of the IGST Act, 2017	
01/2018-Integrated Tax	23-01-2018	4 of the IGST	Amendment of notification No. 11/2017-Integrated Tax dated 13.10.2017 for cross-empowerment of State tax officers for processing and grant of refund	
02/2018-Integrated Tax	20-09-2018	20 of the IGST	Seeks to notify the rate of tax collection at source (TCS) to be collected by every electronic commerce operator for inter-State taxable supplies	
03/2018-Integrated Tax	22-10-2018	20 of the IGST	Seeks to supersede Notification No.8/2017 – Integrated Tax, dated 14.09.2017	
04/2018-Integrated Tax	31-12-2018	22 of IGST	Seeks to amend the IGST Rules, 2017 so as to notify the rules for determination of place of supply in case of inter-State supply under sections 10(2), 12(3), 12(7), 12(11) and 13(7) of the IGST Act, 2017.	

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Integrated Tax (Rate)









Notification No	Date	Act Ref Chapter/Section	Content	QR CODE
1/2017-Integrated Tax (Rate)	28-06-2017	5(1) of IGST	Hereby notifies the rate of the integrated tax of shall be levied on inter-State supplies of goods	
2/2017-Integrated Tax (Rate)	28-06-2017	6(1) of IGST	Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of the integrated tax.	
3/2017-Integrated Tax (Rate)	28-06-2017	6(1) of IGST	Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of the integrated tax	
4/2017-Integrated Tax (Rate)	28-06-2017	5(3) of IGST	Reverse charge on certain specified supplies of goods under section 5 (3)	
5/2017-Integrated Tax (Rate)	28-06-2017	20 of IGST and 55 of CGST	Specified some goods in relating refund will be given for input rate is higher than output	
6/2017-Integrated Tax (Rate)	28-06-2017	20 of IGST and 55 of CGST	Canteen Stores Department (hereinafter referred to as the CSD), under the Ministry of Defence, as a person who shall be entitled to claim a refund of fifty per cent. Of the applicable integrated tax paid by it on all inward supplies of goods received by it for the purposes of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD	
7/2017-Integrated Tax (Rate)	28-06-2017	6(1) of IGST	Exemption from IGST supplies by CSD to Unit Run Canteens and supplies by CSD / Unit Run Canteens to authorised customers under section 6 (1)	





8/2017-Integrated Tax (Rate)	28-06-2017	5(1) of IGST, 6(1) of IGST, 15(5) of CGST, 16(1) of CGST	To notify the rates for supply of services under IGST Act	
9/2017-Integrated Tax (Rate)	28-06-2017	6(1) of IGST	To notify the exemptions on supply of services under IGST Act	
10/2017-Integrated Tax (Rate)	28-06-2017	5(3) of IGST	To notify the categories of services on which integrated tax will be payable under reverse charge mechanism under IGST Act	
11/2017-Integrated Tax (Rate)	28-06-2017	20(i) of IGST & 7(2) of CGST	To notify the supplies which shall be treated neither as a supply of goods nor a supply of service under the IGST Act	
12/2017-Integrated Tax (Rate)	28-06-2017	20(xiii) IGST & 54(3) CGST	Hereby notifies that no refund of unutilised input tax credit shall be allowed under clause (xiii) of section 20 of the said Integrated Goods and Services Tax Act, read with sub-section (3) of section 54 of the said Central Goods And Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Central Goods and Services Tax Act, 2017	
13/2017-Integrated Tax (Rate)	28-06-2017	20(Xiii) of IGST & 55 of CGST	To notify specialised agencies entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them under IGST Act	
14/2017-Integrated Tax (Rate)	28-06-2017	5(5) of IGST	Hereby notifies that in case of the following categories of services, the tax on inter-State supplies shall be paid by the electronic commerce operator	
15/2017-Integrated Tax (Rate)	30-06-2017	6(1) of IGST	Hereby exempts all goods or services or both imported by a unit or a developer in the Special Economic Zone, from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the Customs Tariff Act	

16/2017-Integrated Tax (Rate)	30-06-2017	5(1) of IGST	Seek to reduce the rate of Central Tax, Union Territory Tax, on fertilisers from 6% to 2.5% and Integrated Tax rate on fertilisers from 12% to 5%	
17/2017 -Integrated Tax (Rate)	05-07-2017	6(1) of IGST	Rescinding Notification No. 15/2017-Integrated Tax (Rate) dated 30.06.2017	
18/2017 -Integrated Tax (Rate)	05-07-2017	6(1) of IGST	Being satisfied that it is necessary in the public interest so to do and on the recommendations of the Council, hereby exempts services imported by a unit or a developer in the Special Economic Zone for authorised operations, from the whole of the integrated tax leviable thereon under section 5 of the Integrated Goods and Service Tax Act, 2017	
19/2017- Integrated Tax (Rate)	18-08-2017	5(1) of IGST	Seeks to reduce IGST rate on specified parts of tractors from 28% to 18 %.	
20/2017-Integrated Tax (Rate)	22-08-2017	5(1) of IGST 6(1) of IGST 20(iii)of IGST 20(iv) of IGST 15(5) of CGST 16(1) of CGST	Seeks to amend notification No. 08/2017-IT(R) to reduce IGST rate on specified supplies of Works Contract Services, job work for textile & textile products, printing service of books, newspapers etc, admission to planetarium, and, also to provide option to GTA & transport of passengers by motor cab service providers to avail full ITC & discharge IGST @ 12%	
21/2017-Integrated Tax (Rate)	22-08-2017	6(1) of IGST	Seeks to amend notification No. 09/2017-IT(R) to exempt services provided by Fair Price Shops to Government and those provided by and to FIFA for FIFA U-17. Also to substitute RWCIS & PMFBY for MNAIS & NAIS, and insert explanation for LLP.	
22/2017- Integrated Tax (Rate)	22-08-2017	5(3) of IGST	Seeks to amend notification No. 10/2017-IT(R) to amend RCM provisions for GTA and to insert explanation for LLP.	

23/2017-Integrated Tax (Rate)	22-08-2017	5(5) of IGST	Seeks to amend notification No. 14/2017-IT(R) to make ECO responsible for payment of GST on services provided by way of house-keeping such as plumbing, carpentering etc	
24/2017-Integrated Tax (Rate)	21-09-2017	5(1) & 6(1) & 20(iii) & 20(iv) of IGST 15(5) & 16(1) of CGST	Seeks to amend notification No. 08/2017-IT(R) to reduce CGST rate on specified supplies of Works Contract Services	
25/2017-Integrated Tax (Rate)	21-09-2017	6(1) of IGST	Seeks to amend notification No. 09/2017-IT(R) to exempt right to admission to the events organised under FIFA U-17 World Cup 2017.	
26/2017-Integrated Tax (Rate)	21-09-2017	6(1) of IGST	Exempts inter state supply of heavy water and nuclear fuels by the Department of Atomic Energy to the Nuclear Power Corporation of India Ltd	
27/2017-Integrated Tax (Rate)	22-09-2017	5(1) of IGST	Hereby notifies the rate of the integrated tax of shall be levied on inter-State supplies of goods	
28/2017-Integrated Tax (Rate)	22-09-2017	6(1) of IGST	Seeks to amend notification no. 2/2017- integrated tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst exemptions.	
29/2017-Integrated Tax (Rate)	22-09-2017	54(3) of CGST & 20 of IGST	Seeks to amend notification no. 5/2017- integrated tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding restriction of refund on corduroy fabrics.	
30/2017-Integrated Tax (Rate)	22-09-2017	6(1) of IGST	seeks to exempt Skimmed milk powder, or concentrated milk	

31/2017-Integrated Tax (Rate)	29-09-2017	6(1) of IGST	Exempting supply of services associated with transit cargo to Nepal and Bhutan.	
32/2017 – Integrated Tax (Rate)	13-09-2017	6(1) of IGST	Seeks to exempt payment of tax under section 5(4) of the IGST Act, 2017 till 31.03.2018.	
33/2017- Integrated Tax (Rate)	13-10-2017	6(1) of IGST	Seeks to amend notification No. 9/2017-IT(R) .	
34/2017- Integrated Tax (Rate)	13-10-2017	5(3) of IGST	Seeks to amend notification No. 10/2017-IT(R) regarding services provided by Overseeing Committee members to RBI under RCM	
35/2017- Integrated Tax (Rate)	13-10-2017	5(1) of IGST	Seeks to amend notification No. 1/2017-Integrated Tax (Rate).	
36/2017- Integrated Tax (Rate)	13-10-2017	6(1) of IGST	Seeks to amend notification No. 2/2017-Integrated Tax (Rate)	
37 /2017- Integrated Tax (Rate)	13-10-2017	5(3) of IGST	Seeks to amend notification No. 4/2017-Integrated Tax (Rate)	
38/2017- Integrated Tax (Rate)	13-10-2017	5(1) of IGST	Seeks to prescribe Integrated Tax rate on the leasing of motor vehicles	

39/2017-Integrated Tax (Rate)	13-10-2017	5(1) of IGST 6(1) of IGST,15(5) of CGST,16(1) of CGST	Seeks to amend notification No. 8/2017-Integrated Tax (Rate)	
40/2017-Integrated Tax (Rate)	18-10-2017	5(1) of IGST	Seeks to reduce GST rate on Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government	
41/2017--Integrated Tax (Rate)	23-10-2017	6(1) of IGST	Seeks to prescribe Integrated Tax rate of 0.1% on inter-State supply of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions	
42/2017-Integrated Tax (Rate)	27-09-2017	6(1) of IGST	Seeks to amend notification No. 9/2017- Integrated Tax (Rate) so as to exempt IGST on inter-state supply of services to Nepal and Bhutan against payment in INR	
43/2017- Integrated Tax (Rate)	14-11-2017	5(1) of IGST	seeks to amend notification no. 1/2017- Integrated tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst rates	
44/2017- Integrated Tax (Rate)	14-11-2017	6(1) of IGST	seeks to amend notification no. 2/2017- Integrated tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst exemptions	
45/2017- Integrated Tax (Rate)	14-11-2017	5(3) of IGST	seeks to amend notification no. 4/2017- Integrated tax(rate) dated 28.06.2017 to give effect to gst council decision regarding reverse charge on raw cotton	
46/2017-Integrated Tax (Rate)	14-11-2017	54(3)(ii) of CGST & 20 of IGST	seeks to amend notification no. 5/2017- Integrated tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding restriction of ITC on certain fabrics	

47/2017-Integrated Tax (Rate)	14-11-2017	6(1) of IGST	seeks to provide concessional GST rate of 5% on scientific and technical equipment's supplied to public funded research institutions	
48/2017-Integrated Tax (Rate)	14-11-2017	5(1) 6(1) 20(iii) 20(iv) of IGST & 15(5) 16(1) of CGST	Seeks to amend notification No. 8/2017-IT(R) so as to specify rate @5% for standalone restaurants and @18% for other restaurants, reduce rate of job work on "handicraft goods" @ 5% and to substitute "Services provided" in item (vi) against Sl No. 3 in table	
49/2017- Integrated Tax (Rate)	14-11-2017	6(1) of IGST	Seeks to amend notification No. 9/2017-IT(R) so as to extend exemption to admission to "protected monument" and to consolidate entry at Sl. No. 12A & 12B	
50/2017-Integrated Tax (Rate)	14-11-2017	6(1) of IGST	Seeks to amend notification No. 30/2017-Integrated Tax (Rate) dated 22.09.2017, so as to extend the benefit of IGST exemption, applicable in relation to supply of Skimmed milk powder, or concentrated milk for use in the production of milk distributed through dairy co-operatives to the companies that are registered under the Companies Act, 2013 also.	
01/2018-Integrated Tax (Rate)	25-01-2018	5(1) 6(1) of IGST	Seeks to amend notification No. 8/2017- Integrated Tax (Rate) so as to notify IGST rates of various services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018.	
02/2018-Integrated Tax (Rate)	25-01-2018	6(1) of IGST	Seeks to amend notification No. 9/2017- Integrated Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018.	
03/2018-Integrated Tax (Rate)	25-01-2018	5(3) of IGST	Seeks to amend notification No. 10/2017- Central Tax (Rate) so as to specify services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a registered person under CGST Act, 2017 to be taxed under Reverse Charge Mechanism (RCM).	
04/2018-Integrated Tax (Rate)	25-01-2018	20 of IGST	Seeks to provide special procedure with respect to payment of tax by registered person supplying service by way of construction against transfer of development right and vice versa.	
05/2018-Integrated Tax (Rate)	25-01-2018	6 (10 of IGST	Seeks to exempt Central Government's share of Profit Petroleum from Integrated tax	
06/2018-Integrated Tax (Rate)	25-01-2018	6 (10 of IGST	Seeks to exempt royalty and license fee from Integrated tax to the extent it is paid on the consideration attributable to royalty and license fee included in	

			transaction value under Rule 10(1)(c) of Customs Valuation (Determination of value of imported Goods) Rules, 2007	
07/2018-Integrated Tax (Rate)	25-01-2018	5(1) of IGST	seeks to amend Notification No.1/2017-IGST (Rate).	
08/2018-Integrated Tax (Rate)	25-01-2018	6(1) of IGST	seeks to amend Notification No.2/2017-IGST (Rate)	
09/2018-Integrated Tax (Rate)	25-01-2018	5(1) of IGST	seeks to amend Notification No.1/2017-IGST (Rate)	
10/2018-Integrated Tax (Rate)	25-01-2018	6(1) of IGST	seeks to amend Notification No.47/2017-IGST (Rate)	
11/2018-Integrated Tax (Rate)	23-03-2018	6(1) of IGST	exempt payment of tax under section 5(4) of the IGST Act,	
12/2018-Integrated Tax (Rate)	28-05-2018	5(3) of IGST	Seeks to amend notification No. 04/2017- Integrated Tax (Rate) dated 28.06.2017 so as to notify levy of Priority Sector Lending Certificate (PSLC) under Reverse Charge Mechanism (RCM).	
13/2018-Integrated Tax (Rate)	29-06-2018	6(1) of IGST	Seeks to exempt payment of tax under section 5(4) of the IGST Act, 2017 till 30.09.2018.	
14/2018-Integrated Tax (Rate)	26-07-2018	20(4) of IGST	Seeks to amend notification No. 8/2017- Integrated Tax (Rate) so as to notify IGST rates of various services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.	
15/2018-Integrated Tax (Rate)	26-07-2018	6(1) Of IGST	Seeks to amend notification No. 9/2017- Integrated Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.	
16/2018-Integrated Tax (Rate)	26-07-2018	5(3) Of IGST	Seeks to amend notification No. 10/2017- Integrated Tax (Rate) so as to specify services supplied by individual Direct Selling Agents (DSAs) to banks/ non-banking financial company (NBFCs) to be taxed under Reverse Charge Mechanism (RCM).	
17/2018-Integrated Tax (Rate)	26-07-2018	20(1) of IGST	Seeks to amend notification No. 11/2017- Integrated Tax (Rate) to notify that services by way of any activity in relation to a function entrusted to a municipality under Article 243W shall be treated neither as a supply of good nor a service.	
18/2018-Integrated Tax (Rate)	26-07-2018	6 (3) of IGST	Seeks to insert explanation in an item in notification No. 8/2017 – Integrated Tax (Rate) by exercising powers conferred under section 6(3) of IGST Act, 2017.	
19/2018-Integrated Tax (Rate)	26-07-2018	5(1) of IGST	Seeks to amend Notification 01/2017-Integrated Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018	

20/2018-Integrated Tax (Rate)	26-07-2018	6(1) of IGST	Seeks to amend Notification 02/2017-Integrated Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018	
21/2018-Integrated Tax (Rate)	26-07-2018	54(3) Red with 20	Seeks to amend Notification 05/2017-Integrated Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018	
22/2018-Integrated Tax (Rate) 16/2018-Integrated Tax (Rate)	26-07-2018	6(1) of IGST	Seeks to prescribe concessional IGST rate on specified handicraft items, to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018	
23/2018-Integrated Tax (Rate)	06-08-2018	6(1) of IGST	Seeks to exempt payment of tax under section 5(4) of the IGST Act, 2017 till 30.09.2019.	
24/2018-Integrated Tax (Rate)	20-09-2018	6(3) of IGST	Seeks to insert explanation in an entry in notification No. 9/2017 – Integrated Tax (Rate) by exercising powers conferred under section 6(3) of IGST Act, 2017.	
25/2018-Integrated Tax (Rate)	31-12-2018	5(1) of IGST	Seeks to further amend notification No. 1/2017-Integrated Tax (Rate) dated 28.06.2017 to change GST rates on goods as per recommendations of the GST Council in its 31st meeting.	
26/2018-Integrated Tax (Rate)	31-12-2018	6(1) of IGST	Seeks to further amend notification No. 2/2017-Integrated Tax (Rate) dated 28.06.2017 to exempt GST on goods as per recommendations of the GST Council in its 31st meeting.	
27/2018-Integrated Tax (Rate)	31-12-2018	6(1) of IGST	seeks to exempt integrated tax on supply of gold by nominated agencies to registered persons	
28/2018-Integrated Tax (Rate)	31-12-2018	5(1),6(1) &20(iii) (iv) of IGST	Seeks to amend notification No. 8/2017- Integrated Tax (Rate) so as to notify IGST rates of various services as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.	
29/2018-Integrated Tax (Rate)	31-12-2018	6(1) of IGST	Seeks to amend notification No. 9/2017- Integrated Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.	
30/2018-Integrated Tax (Rate)	31-12-2018	5(3) of IGST	Seeks to amend notification No. 10/2017- Integrated Tax (Rate) so as to specify services to be taxed under Reverse Charge Mechanism (RCM) as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.	
31/2018-Integrated Tax (Rate)	31-12-2018	6(3) of IGST	seeks to insert explanation in an item in notification No. 8/2017 – Central Tax (Rate) by exercising powers conferred under section 11(3) of CGST Act, 2017.	

Union Territory Tax








Notification No	Date	Act Ref Chapter/Section	Content	QR CODE
01/2017-Union Territory Tax, dt. 21-06-2017	21-06-2017	1(3) of UTGST	Notifies UTGST Act Sections 1 to 5, 17 ,21 & 22 came into force.	
02/2017-Union Territory Tax, dt. 27-06-2017	27-06-2017	10(1),(2) of CGST & Read with 21	Seeks to notify the turnover limit for Composition Levy for UTGST	
03/2017-Union Territory Tax, dt. 28-06-2017	28-06-2017	1(3) of UTGST	Seeks to appoints the 1st day of July, 2017, as the date on which the provisions of sections 6 to 16, 18 to 20 and 23 to 26 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017) shall come into force.	
04/2017-Union Territory Tax, dt. 30-06-2017	30-06-2017	21 of UTGST & Read with 146	Notifies www.gst.gov.in as the electronic portal for GST	
05/2017-Union Territory Tax, dt. 30-06-2017	30-06-2017	22(1) Read with 21 UTGST	UTGST (Andaman & Nicobar Islands)Rules, 2017	
06/2017-Union Territory Tax, dt. 30-06-2017	30-06-2017	22(1) Read with 21 UTGST	Notifies UTGST (Chandigarh)Rules, 2017	
07/2017-Union Territory Tax, dt. 30-06-2017	30-06-2017	22(1) Read with 21 UTGST	Notifies UTGST (Dadra and Nagar Haveli)Rules, 2017	









Notification No	Date	Act Ref Chapter/Section	Content	QR CODE
08/2017-Union Territory Tax, dt. 30-06-2017	30-06-2017	22(1) Read with 21 UTGST	Notifies UTGST (Daman & Diu)Rules, 2017	
09/2017-Union Territory Tax, dt. 30-06-2017	30-06-2017	22(1) Read with 21 UTGST	Notifies UTGST (Lakshadweep)Rules, 2017	
10/2017-Union Territory Tax, dt. 30-06-2017	30-06-2017	21 of UTGST & 50(1)(3), 54&56 (12) CGST	Notifies Fixing of rate of interest per annum	
11/2017-Union Territory Tax, dt. 30-06-2017	30-06-2017	46 of UTGST	Notifies Number of Digits of harmonised System of Nomenclature Code for Andaman & Nicobar Islands	
12/2017-Union Territory Tax, dt. 30-06-2017	30-06-2017	46 of UTGST	Notifies Number of Digits of harmonised System of Nomenclature Code for Chandigarh	
13/2017-Union Territory Tax, dt. 30-06-2017	30-06-2017	46 of UTGST	Notifies Number of Digits of harmonised System of Nomenclature Code for Dadra & Nagar Haveli	
14/2017-Union Territory Tax, dt. 30-06-2017	30-06-2017	46 of UTGST	Notifies Number of Digits of harmonised System of Nomenclature Code for Daman & Diu	
15/2017-Union Territory Tax, dt. 30-06-2017	30-06-2017	46 of UTGST	Notifies Number of Digits of harmonised System of Nomenclature Code for Lakshadweep	









Notification No	Date	Act Ref Chapter/Section	Content	QR CODE
16/2017-Union Territory Tax, dt. 13-10-2017	13-10-2017	10(2)(1) of CGST & Read with 21 of UTGST	Seeks to amend notification No. 2/2017-Union Territory Tax.	
17/2017-Union Territory Tax, dt. 24-10-2017	24-10-2017	22(3)(1) & Read with 21 of UTGST	Notifications issued under CGST Act are extended to UTGST Act	
01/2018-Union Territory Tax	01-01-2018	sub-section (1) and sub-section (2) of section 10 read with section 21 of UTGST Act	Union Territory Tax seeks to further amend notification No. 2/2017 - Union Territory Tax so as to prescribe effective rate of tax under composition scheme for manufacturers and other suppliers.	
02/2018-Union Territory Tax	31-03-2018	164 of CGST	Notification regarding E-way Bill in Union Territory of Andaman and Nicobar Islands	
03/2018-Union Territory Tax	31-03-2018	138 of CGST	Notification regarding E-way Bill in Union Territory of Chandigarh	
04/2018-Union Territory Tax	31-03-2018	164 of CGST	Notification regarding E-way Bill in Union Territory of Dadra and Nagar Haveli.	
05/2018-Union Territory Tax	31-03-2018	164 of CGST	Notification regarding E-way Bill in Union Territory of Daman and Diu.	
06/2018-Union Territory Tax	31-03-2018	164 of CGST	Notification regarding E-way Bill in Union Territory of Lakshadweep.	
07/2018-Union Territory Tax	18-05-2018	164 of CGST	rescinds the notification number G.S.R. 316(E) dated the 31st March, 2018,	
08/2018-Union Territory Tax	18-05-2018	164 of CGST	rescinds the notification number G.S.R. 317(E) dated the 31st March, 2018,	
09/2018-Union Territory Tax	18-05-2018	164 of CGST	rescinds the notification number G.S.R. 318(E), dated the 31st March, 2018	









Notification No	Date	Act Ref Chapter/Section	Content	QR CODE
10/2018-Union Territory Tax	21-05-2018	164 of CGST	Notifications regarding E-way bill in Union Territories (without legislature)	
11/2018-Union Territory Tax	21-05-2018	164 of CGST	Notifications regarding E-way bill in Union Territories (without legislature)	
12/2018-Union Territory Tax	28-09-2018	22 (1)	seeks 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.	
13/2018-Union Territory Tax	28-09-2018	22 (1)	seeks 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.	
14/2018-Union Territory Tax	08-10-2018	15 of UTGST	seeks to notify the constitution of the Authority for Advance Ruling in the Union Territories (without legislature).	
15/2018-Union Territory Tax	08-10-2018	168 of UTGST	seeks to notify the constitution of the Appellate Authority for Advance Ruling in the Union Territories (without legislature).	









Union Territory Tax Rate









Notification No	Date	Act Ref Chapter/Section	Content	QR CODE
01/2017-Union Territory Tax (Rate), dt. 28-06-2017	28-06-2017	7(1) of UTGST	UTGST Rate Schedule notified under section 7 (1)	
02/2017-Union Territory Tax (Rate), dt. 28-06-2017	28-06-2017	8(1) of UTGST	UTGST exempt goods notified under section 8 (1)	
03/2017-Union Territory Tax (Rate), dt. 28-06-2017	28-06-2017	8(1) of UTGST	2.5% concessional UTGST rate for supplies to Exploration and Production notified under section 8 (1)	
04/2017-Union Territory Tax (Rate), dt. 28-06-2017	28-06-2017	7(3) of UTGST	Notification prescribing reverse charge on certain specified supplies of goods under section 7 (3)	
05/2017-Union Territory Tax (Rate), dt. 28-06-2017	28-06-2017	54(ii)(3) & Read with 21 of UTGST	Notification specifying supplies of goods in respect of which no refund of unutilised input tax credit shall be allowed under section 54 (3) of CGST Act	
06/2017-Union Territory Tax (Rate), dt. 28-06-2017	28-06-2017	21 of UTGST	Notification prescribing refund of 50% of UTGST on supplies to CSD under section 55 of CG	
07/2017-Union Territory Tax (Rate), dt. 28-06-2017	28-06-2017	8(1) of UTGST	Exemption from UTGST supplies by CSD to Unit Run Canteens and supplies by CSD / Unit Run Canteens to authorised customers notified under section 8 (1) and section 55 CSD of CGST Act	

Notification No	Date	Act Ref Chapter/Section	Content	QR CODE
08/2017-Union Territory Tax (Rate), dt. 28-06-2017	28-06-2017	8(1) of UTGST	UTGST exemption from reverse charge up to Rs.5000 per day under section 8 (1)	
09/2017-Union Territory Tax (Rate), dt. 28-06-2017	28-06-2017	8(1) of UTGST	Notification exempting supplies to a TDS deductor by a supplier, who is not registered, under section 8 (1)	
10/2017-Union Territory Tax (Rate), dt. 28-06-2017	28-06-2017	8(1) of UTGST & Rule 32(5) of CGST	UTGST exemption for dealers operating under Margin Scheme notified under section 8 (1)	
11/2017-Union Territory Tax (Rate), dt. 28-06-2017	28-06-2017	7(1),8(1) & 21(IV) (V) of UTGST	To notify the rates for supply of services under UTGST Act	
12/2017-Union Territory Tax (Rate), dt. 28-06-2017	28-06-2017	8(1) of UTGST	To notify the exemptions on supply of services under UTGST Act	
13/2017-Union Territory Tax (Rate), dt. 28-06-2017	28-06-2017	7(3) of UTGST	To notify the categories of services on which union territory tax will be payable under reverse charge mechanism under UTGST Act	
14/2017-Union Territory Tax (Rate), dt. 28-06-2017	28-06-2017	21(i) of UTGST,7(2) of CGST	To notify the supplies which shall be treated neither as a supply of goods nor a supply of service under the UTGST Act	
15/2017-Union Territory Tax (Rate), dt. 28-06-2017	28-06-2017	21(XIV) of UTGST, Read with 54(3) of CGST	To notify the supplies not eligible for refund of unutilised ITC under UTGST Act	

Notification No	Date	Act Ref Chapter/Section	Content	QR CODE
16/2017-Union Territory Tax (Rate), dt. 28-06-2017	28-06-2017	21(XIV) of UTGST, Read with 55 of CGST	To notify specialised agencies entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them under UTGST Act	
17/2017-Union Territory Tax (Rate), dt. 28-06-2017	28-06-2017	7(5) of UTGST	To notify the categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator	
18/2017-Union Territory Tax (Rate), dt. 30-06-2017	30-06-2017	7(1) of UTGST	Seek to reduce the rate of Central Tax, Union Territory Tax, on fertilisers from 6% to 2.5% and Integrated Tax rate on fertilisers from 12% to 5%	
19/2017-Union Territory Tax (Rate), dt. 18-08-2017	18-08-2017	7(1) of UTGST	Seek to reduce UTGST rate on specified parts of tractors from 14% to 9 %.	
20/2017-Union Territory Tax (Rate), dt. 22-08-2017	22-08-2017	7(1),8(1) ,21(IV)(V) of UTGST and Read with 15(5) & 16(1) of CGST	Seeks to amend notification No. 11/2017-UTT(R), to reduce UTGST rate on specified supplies of Works Contract Services, job work for textile & textile products, printing service of books, newspapers etc, admission to planetarium, and, also to provide option to GTA & transport of passengers by motor cab service providers to avail full ITC & discharge UTGST @ 6%.	
21/2017-Union Territory Tax (Rate), dt. 22-08-2017	22-08-2017	8(1) of UTGST	Seeks to amend notification No. 12/2017-UTT(R) to exempt services provided by Fair Price Shops to Government and those provided by and to FIFA for FIFA U-17. Also to substitute RWCIS & PMFBY for MNAIS & NAIS, and insert explanation for LLP.	
22/2017-Union Territory Tax (Rate), dt. 22-08-2017	22-08-2017	7(3) of UTGST	Seeks to amend notification No. 13/2017-UTT(R) to amend RCM provisions for GTA and to insert explanation for LLP.	
23/2017-Union Territory Tax (Rate), dt. 22-08-2017	22-08-2017	7(5) of UTGST	Seeks to amend notification No. 17/2017-UTT(R) to make ECO responsible for payment of GST on services provided by way of house-keeping such as plumbing, carpentering etc.	

Notification No	Date	Act Ref Chapter/Section	Content	QR CODE
24/2017-Union Territory Tax (Rate), dt. 21-09-2017	21-09-2017	7(1),8(1) &21(IV)(V) of UTGST	Seeks to amend notification No. 11/2017- UTT(R) to reduce CGST rate on specified supplies of Works Contract Services.	
25/2017-Union Territory Tax (Rate), dt. 21-09-2017	21-09-2017	8(1) of UTGST	Seeks to amend notification No. 12/2017-UTT(R) to exempt right to admission to the events organised under FIFA U-17 World Cup 2017.	
26/2017-Union Territory tax(rate), dt. 21-09-2017	21-09-2017	8(1) of UTGST	Exempt certain supplies to NPCIL.	
27/2017-Union Territory Tax (Rate), dt. 22-09-2017	22-09-2017	7(1) of UTGST	Seeks to amend notification no. 1/2017- Union Territory tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst rates.	
28/2017-Union territory tax(rate), dt. 22-09-2017	22-09-2017	8(1) of UTGST	Seeks to amend notification no. 2/2017- Union Territory tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst exemptions	
29/2017-Union Territory tax(rate), dt. 22-09-2017	22-09-2017	54(3) of CGST Read with 21 UTGST	Seeks to amend notification no. 5/2017- integrated tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding restriction of refund on corduroy fabrics.	
30/2017-Union Territory tax(rate), dt. 29-09-2017	29-09-2017	8(1) of UTGST	Exempting supply of services associated with transit cargo to Nepal and Bhutan.	
31/2017-Union Territory tax(rate), dt. 13-10-2017	13-09-2017	7(1) 8(1) &21(IV) (V) of UTGST Read with 15(5) & 16(1) CGST	Seeks to amend notification No. 11/2017-UTT(R).	

Notification No	Date	Act Ref Chapter/Section	Content	QR CODE
32/2017-Union Territory tax(rate), dt. 13-10-2017	13-10-2017	8(1) of UTGST	Seeks to amend notification No. 12/2017-UTT(R).	
33/2017-Union Territory tax(rate), dt. 13-10-2017	13-10-2017	7(3) of UTGST	Seeks to amend notification No. 13/2017-UTT(R) regarding services provided by Overseeing Committee members to RBI under RCM.	
34/2017-Union Territory tax(rate), dt. 13-10-2017	13-10-2017	7(1) of UTGST	Seeks to amend notification No. 1/2017-Union Territory Tax(Rate).	
35/2017-Union Territory tax(rate), dt. 13-10-2017	13-10-2017	8(1) of UTGST	Seeks to amend notification No. 2/2017-Union Territory Tax(Rate).	
36/2017-Union Territory tax(rate), dt. 13-10-2017	13-10-2017	7(3) of UTGST	Seeks to amend notification No. 4/2017-Union Territory Tax(Rate).	
37/2017-Union Territory tax(rate), dt. 13-10-2017	13-10-2017	7(1) of UTGST	Seeks to prescribe Union Territory Tax rate on the leasing of motor vehicles.	
38/2017-Union Territory tax(rate), dt. 13-10-2017	13-10-2017	8(1) of UTGST	Seeks to exempt payment of tax under section 7(4) of the UTGST Act, 2017 till 31.03.2017.	
39/2017-Union Territory tax(rate), dt. 18-10-2017	18-10-2017	7(1) of UTGST	Seeks to reduce GST rate on Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.	

Notification No	Date	Act Ref Chapter/Section	Content	QR CODE
40/2017-Union Territory tax(rate), dt. 23-10-2017	23-10-2017	8(1) of UTGST	Seeks to prescribe Union Territory tax rate of 0.05% on intra-State supply of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions.	
41/2017-Union Territory tax(rate), dt. 14-11-2017	14-11-2017	7(1) of UTGST	seeks to amend notification no. 1/2017- Union Territory tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst rates.	
42/2017-Union Territory tax(rate), dt. 14-11-2017	14-11-2017	8(1) of UTGST	seeks to amend notification no. 2/2017- Union Territory tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst exemptions	
43/2017-Union Territory tax(rate), dt. 14-11-2017	14-11-2017	7(3) of UTGST	seeks to amend notification no. 4/2017- Union Territory tax(rate) dated 28.06.2017 to give effect to gst council decision regarding reverse charge on raw cotton.	
44/2017-Union Territory tax(rate), dt. 14-11-2017	14-11-2017	54(II)(3) of CGST	seeks to amend notification no. 5/2017- Union Territory tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding restriction of ITC on certain fabrics.	
45/2017-Union Territory tax(rate), dt. 14-11-2017	14-11-2017	8(1) of UTGST	seeks to provide concessional GST rate of 2.5% on scientific and technical equipment's supplied to public funded research institutions.	
46/2017-Union Territory tax(rate), dt. 14-11-2017	14-11-2017	7(1) 8(1) & 21 (IV) (V) of UTGST Read with 15(5) & 16(1) of CGST	Seeks to amend notification No. 11/2017-UTT(R) so as to specify rate @ 2.5% for standalone restaurants and @9% for other restaurants, reduce rate of job work on "handicraft goods" @ 2.5% and to substitute "Services provided" in item (vi) against Sl No. 3 in table.	
47/2017-Union Territory tax(rate), dt. 14-11-2017	14-11-2017	8(1) of UTGST	Seeks to amend notification No. 12/2017-UTT(R) so as to extend exemption to admission to "protected monument" and to consolidate entry at Sl. No. 11A & 11B.	


Notification No	Date	Act Ref Chapter/Section	Content	QR CODE
01/2018-Union Territory tax(rate)	25-01-2018	7(1) & 8(1) of UTGST	Seeks to amend notification No. 11/2017- Union Territory Tax (Rate) so as to notify UTGST rates of various services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018.	
02/2018-Union Territory tax(rate)	25-01-2018	8(1) of UTGST	Seeks to amend notification No. 12/2017- Union Territory Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.201.	
03/2018-Union Territory tax(rate)	25-01-2018	7(3) of UTGST	Seeks to amend notification No. 12/2017- Union Territory Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.201.	
04/2018-Union Territory tax(rate)	25-01-2018	21 of UTGGST	Seeks to provide special procedure with respect to payment of tax by registered person supplying service by way of construction against transfer of development right and	
05/2018-Union Territory tax(rate)	25-01-2018	8(1) of UTGST	Seeks to exempt Central Government's share of Profit Petroleum from Union Territory Tax	
06/2018-Union Territory tax(rate)	25-01-2018	7(1) of UTGST	Seeks to amend Notification No.1/2017-UTGST (Rate).	
07/2018-Union Territory tax(rate)	25-01-2018	8(1) of UTGST	Seeks to amend Notification No.2/2017-UTGST (Rate).	
08/2018-Union Territory tax(rate)	25-01-2018	8(1) of UTGST	Seeks to amend Notification No.1/2017-UTGST(Rate).	
09/2018-Union Territory tax(rate)	25-01-2018	8(1) of UTGST	Seeks to amend Notification No.45/2017-UTGST (Rate).	

Notification No	Date	Act Ref Chapter/Section	Content	QR CODE
10/2018-Union Territory tax(rate)	23-03-2018	8(1) of UTGST	Exempt payment of tax under section 7(4) of the UT GST Act, 2017 till 30.06.2018.	
11/2018-Union Territory tax(rate)	28-05-2018	7(3) of UTGST	Seeks to amend notification No. 04/2017- Union Territory Tax (Rate) dated 28.06.2017 so as to notify levy of Priority Sector Lending Certificate (PSLC) under Reverse Charge Mechanism (RCM)	
12/2018-Union Territory tax(rate)	29-06-2018	8(1) UTGST	Seeks to exempt payment of tax under section 7(4) of the UT GST Act, 2017 till 30.09.2018.	
13/2018-Union Territory tax(rate)	26-07-2018	21 Of UTGST	Seeks to amend notification No. 11/2017- Union Territory Tax (Rate) so as to notify UTGST rates of various services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.	
14/2018-Union Territory tax(rate)	26-07-2018	8(1) Of UTGST	Seeks to amend notification No. 12/2017- Union Territory Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018	
15/2018-Union Territory tax(rate)	26-07-2018	7(3) Of UTGST	Seeks to amend notification No. 13/2017- Union Territory Tax (Rate) so as to specify services supplied by individual Direct Selling Agents (DSAs) to banks/ non-banking financial company (NBFCs) to be taxed under Reverse Charge Mechanism (RCM).	
16/2018-Union Territory tax(rate)	26-07-2018	21(1) of UTGST	Seeks to amend notification No. 14/2017- Union Territory Tax (Rate) to notify that services by way of any activity in relation to a function entrusted to a municipality under Article 243W shall be treated neither as a supply of good nor a service	
17/2018-Union Territory tax(rate)	26-07-2018	8(3) UTGST	Seeks to insert explanation in an item in notification No. 11/2017 – Union Territory Tax (Rate) by exercising powers conferred under section 8(3) of UTGST Act, 2017.	
18/2018-Union Territory tax(rate)	26-07-2018	7(1) UTGST	Seeks to amend Notification 01/2017-Union Territory Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018	
19/2018-Union Territory tax(rate)	26-07-2018	8(1) of UTGST	Seeks to amend Notification 02/2017-Union Territory Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018	
20/2018-Union Territory tax(rate)	26-07-2018	54(3) UTGST	Seeks to amend Notification 05/2017-Union Territory Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018	






Notification No	Date	Act Ref Chapter/Section	Content	QR CODE
21/2018-Union Territory tax(rate)	26-07-2018	8(1) UTGST	Seeks to prescribe concessional UTGST rate on specified handicraft items, to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018	
22/2018-Union Territory tax(rate)	06-08-2018	8(1) UTGST	Seeks to exempt payment of tax under section 7(4) of the UT GST Act, 2017 till 30.09.2019.	
23/2018-Union Territory tax(rate)	20-09-2018	8(3) of UTGST	Seeks to insert explanation in an entry in notification No. 12/2017 – Union Territory Tax (Rate) by exercising powers conferred under section 8(3) of UTGST Act, 2017.	
24/2018-Union Territory tax(rate)	31-12-2018	7(1) of UTGST	Seeks to further amend notification No. 1/2017-Union Territory Tax (Rate) dated 28.06.2017 to change GST rates on goods as per recommendations of the GST Council in its 31st meeting.	
25/2018-Union Territory tax(rate)	31-12-2018	8(1) of UTGST	Seeks to further amend notification No. 2/2017-Union Territory Tax (Rate) dated 28.06.2017 to exempt GST on goods as per recommendations of the GST Council in its 31st meeting.	
26/2018-Union Territory tax(rate)	31-12-2018	8(1) UTGST	Union Territory Tax (Rate)-seeks to exempt Union Territory tax on supply of gold by nominated agencies to registered persons.	
27/2018-Union Territory tax(rate)	31-12-2018	7(1),8(1) & 21(iv) (v) UTGST	Seeks to amend notification No. 11/2017- Union Territory Tax (Rate) so as to notify UTGST rates of various services as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.	
28/2018-Union Territory tax(rate)	31-12-2018	8(1) UTGST	Seeks to amend notification No. 12/2017- Union Territory Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.	
29/2018-Union Territory tax(rate)	31-12-2018	7(3) UTGST	Seeks to amend notification No. 13/2017- Union Territory Tax (Rate) so as to specify services to be taxed under Reverse Charge Mechanism (RCM) as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.	
30/2018-Union Territory tax(rate)	31-12-2018	8(3) UTGST	Seeks to insert explanation in an item in notification No. 11/2017 – Union Territory Tax (Rate) by exercising powers conferred under section 11(3) of CGST Act, 2017.	



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Compensation Cess

Notification No	Date	Act Ref Chapter/Section	Content	QR CODE
01/2017-Compensation Cess, dt. 28-06-2017	28-06-2017	1(3) GST (Compensation)	Seeks to appoint the 1st day of July, 2017, as the date on which all the provisions of Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017) shall come into force	







Compensation Cess Rate









Notification No	Date	Act Ref Chapter/Section	Content	QR CODE
01/2017-Compensation Cess (Rate), dt. 28-06-2017	28-06-2017	8(2) GST of (Compensation)	Seeks to notify Rates of goods and services tax compensation cess under Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017).	
02/2017-Compensation Cess (Rate), dt. 28-06-2017	28-06-2017	8(1)(2) GST of (Compensation)	To notify the rates of compensation cess on supply of specified services	
03/2017-Compensation Cess (Rate), dt. 18-07-2017	18-07-2017	8(2) GST of (Compensation)	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	
04/2017-Compensation Cess (Rate), dt. 20-07-2017	20-07-2017	11(1) GST of (Compensation) Read with 11(1) CGST & Rule 32 (5)	Seeks to exempt 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, from the whole of the goods and services tax compensation cess leviable thereon under section 8 of the Goods and Services Tax (Compensation to States) Act, read with sub-section (4) of Section 9 of the Central Goods and Services Tax Act	
05/2017-Compensation Cess (Rate), dt. 11-09-2017	11-09-2017	8(2) GST of (Compensation)	The notification amends the rates of compensation cess on various motor vehicles.	







Notification No	Date	Act Ref Chapter/Section	Content	QR CODE
06/2017-Compensation Cess (Rate), dt. 13-10-2017	13-10-2017	8(1) (2) of GST (Compensation)	Seeks to amend notification No. 2/2017-Compensation Cess (Rate) regarding reduction in cess rates for leasing of motor vehicles purchased and leased prior to 01.07.2017.	
07/2017-Compensation Cess (Rate), dt. 13-10-2017	13-10-2017	8(1) (2) of GST (Compensation)	Seeks to prescribe compensation cess rate on the leasing of motor vehicles.	
01/2018-Compensation Cess (Rate)	25-01-2018	8(2) of GST (Compensation)	seeks to amend Notification No.1/2017-Compensation Cess (Rate).	
02/2018-Compensation Cess (Rate)	26-07-2018	8(2) of GST (Compensation)	Seeks to amend Notification No. 1/2017 -Compensation Cess (Rate) dated 28.06.2017 to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018	



Circulars

CGST Circulars

Circular No.	Date	Act Ref Chapter/Section	File No	Content	QR CODE
Circular No.1/2017-CGST	26-06-2017	2 of CGST & Read with 20 IGST & 5 (2) of CGST	F. No. 349/75/2017-GST	Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder – Reg (mentioned duties of diff officers)	
Circular No. 2/2017-CGST	04-07-2017	Rule 96A of CGST	F. No. 349/82/2017-GST	Issues related to furnishing of Bond/ Letter of Undertaking for Exports–Reg	
Circular No. 3/2017- CGST	05-07-2017	2 of CGST & Read with 20 IGST & 5 (2) of CGST	F. No. 349/75/2017-GST	Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017–Reg.(mentioned duties of diff officers)	
Circular No. 4/2017-CGST	07-07-2017	168(1) of CGST	F. No. 349/82/2017-GST	Issues related to Bond/Letter of Undertaking for exports without payment of integrated tax – Reg.	
Circular No. 5/2017-C GST	11-08-2017	168(1) of CGST	F. No. 349/82/2017-GST	Clarification on issues related to furnishing of Bond/Letter of Undertaking for Exports–Reg.	
Circular No.6/2017-CGST	27-08-2017	GST rate notification relating to CGST/IGST/UTGST/S GST	F. No. 354/149/2017-TRU	Issue related to classification and GST rate on lottery tickets – regarding	

Circular No.	Date	Act Ref Chapter/Section	File No	Content	QR CODE
Circular No. 7/2017-CGST	01-09-2017	37,38 & 39 of CGST & Read with Rule 59,60&61 of the CGST Rules	F. No. 349/164/2017/-GST	System based reconciliation of information furnished in FORM GSTR-1 and FORM GSTR-2 with FORM GSTR-3B - regarding	
Circular No.8/2017-CGST	04-10-2017	Rule 96A of CGST	F. No. 349/74/2017-GST (Pt.) Vol.-II	Clarification on issues related to furnishing of Bond/Letter of Undertaking for exports	
Circular No 9/2017-C GST	18-10-2017	2(91) of CGST & 5(2) CGST	F. No. 349/75/2017-GST	Officer authorized for enrolling or rejecting application for Goods and Services Tax Practitioner–Reg	
Circular No.10/2017-CGST	18-10-2017	168(1) of CGST & Rule55(1) of CGST	CBEC - 20/16/03/2017-GST	Clarification on issues wherein the goods are moved within the State or from the State of registration to another State for supply on approval basis –Reg.	
Circular No. 11/2017-CGST	20-10-2017	Chapter 48 or 49 of the First Schedule to the Customs Tariff Act,	F. No. 354/263/2017-TRU	Clarification on taxability of printing contracts	
Circular No. 12/2017-CGST	26-10-2017		F.No.354/117/2017-TRU (Pt-III)	Clarification regarding applicability of GST on the superior kerosene oil	
Circular No.13/2017-CGST	27-10-2017	chapters 50 to 55 of the First Schedule to the Customs Tariff Act	F. No. 354/129/2017-TRU	Clarification on Unstitched Salwar Suits - regarding (Dwarapudi ki important)	
Circular No.14 /2017 -CGST	06-11-2017	147 of CGST & Rule 89 of CGST	F. No. 349/21/2016 GST	Procedure regarding procurement of supplies of goods from DTA by (EOU)/(EHTP Unit /STP Unit/BTP Unit	

Circular No.	Date	Act Ref Chapter/Section	File No	Content	QR CODE
Circular No.15/2017 - CGST	06-11-2017	168(1) of CGST,37(1) & Read with Rule 59(3) CGST Rules	F.No. 349/164/2017-GST	Due date for generation of FORM GSTR-2A and FORM GSTR-1A in accordance with the extension of due date for filing FORM GSTR-1 and FORM GSTR-2 respectively	
Circular No.16/2017- CGST	15-11-2017		F.No. 354/173/2017-TRU	Clarifications regarding applicability of GST and availability of ITC in respect of certain services	
Circular No. 17/2017 - CGST	15-11-2017	168(1) of CGST & 16(3) of IGST & 54 (3) (6) of CGST & Rule 89 to 96A of CGST	F. No. 349/169/2017-GST	Manual filing and processing of refund claims in respect of zero-rated supplies	
Circular No. 18/2017 - CGST	16-11-2017	Chapter 50,55&60 & 54(3) of CGST	F. No. 354/320/2017-TRU-Pt.1	Clarification on refund of unutilized input tax credit of GST paid on inputs in respect of exporters of fabrics	
Circular No. 19/2017- CGST	20-11-2017		F. No. 354/263/2017- TRU	Clarification on taxability of custom milling of paddy – regarding	
Circular No.20/2017- CGST	22-11-2017	(S.No. 135A of Schedule notification 2/2017	F. No. 354/320/2017-TRU(Pt)	Issue related to classification and GST rate on Terracotta idols	
Circular No. 21/2017- CGST	22-11-2017	25(4) of CGST	F. No. 354/320/2017-TRU(Pt)	Clarification on Inter-state movement of rigs, tools and spares, and all goods on wheels [like cranes]	
Circular No. 22/2017- CGST	21-12-2017	168 (1) of CGST & Rule 55(1) of CGST	F. No. 349/58/2017-GST	Clarification on issues regarding treatment of supply by an artist in various States and supply of goods by artists from galleries	

Circular No.	Date	Act Ref Chapter/Section	File No	Content	QR CODE
Circular No. 23/2017-CGST	21-12-2017	168 (1) of CGST ,35(1) of CGST	F. No. 349/58/2017-GST	Issues in respect of maintenance of books of accounts relating to additional place of business by a principal or an auctioneer for the purpose of auction of tea, coffee, rubber	
Circular No. 24/2017-CGST	21-12-2017	168(1) of CGST	F. No. 349/58/2017-GST	Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger	
Circular No. 25/2017-CGST	21-12-2017	Rule 104 & 106 of CGST 168(1) of CGST	F. No. 349/58/2017-GST	Manual filing of applications for Advance Ruling and appeals before Appellate Authority for Advance Ruling	
Circular No. 26/2017-CGST	29-12-2017		F. No. 349/164/2017-GST	Filing of returns under GST	
Circular No. 27/2017-CGST	4-01-2018		F. No. 354/107/2017-TRU	Clarifications regarding levy of GST on accommodation services, betting and gambling in casinos, horse racing, admission to cinema, homestays, printing, legal services etc.	
Circular No. 28/2017-CGST	08-01-2018		F. No. 354/03/2018	Clarifications regarding GST on College Hostel Mess Fees	
Circular No.29/2018-CGST	25-01-2017		F. No. 354/1/2018-TRU)	GST dated 25.01.2018 seeks to clarify applicability of GST on Polybutylene feedstock and Liquefied Petroleum Gas retained for the manufacture of Poly Iso Butylene and Propylene or Di-butyl para Cresol	
Circular No.30/2018-CGST	25-01-2017		F. No. 354/1/2018-TRU)	GST dated 25.01.2018 clarification regarding supplies made to the Indian Railways classifiable under any chapter, other than Chapter 86.	
Circular No.31/2018-CGST	09-02-2018		F. No. 349/75/2017-GST	Proper officer under sections 73 and 74 of the Central Goods and Services Tax Act, 2017 and under the Integrated Goods and Services Tax Act, 2017.	



Circular No.	Date	Act Ref Chapter/Section	File No	Content	QR CODE
Circular No.32/2018-CGST	12-02-2018		F. No. 354/17/2018-TRU	Clarifications regarding GST in respect of certain services as decided in 25th GST Council meeting.	
Circular No.33/2018-CGST	23-02-2018		F. No. 267/67/2017-CX.8	Blocked Credit cannot be Transitioned to GST thru Trans Return	
Circular No.34/2018-CGST	01-03-2018		F. No. 354/17/2018-TRU	Clarification regarding GST in respect of certain services.	
Circular No.35/2018-CGST	05-03-2018		F. No. B-1/20/2016-TRU	Clarification regarding taxable services provided by the member of the Joint Venture(JV) to the JV and vice versa and inter se between the members of the JV	
Circular No.36/2018-CGST	05-03-2018		F. No. 349/48/2017-GST	Processing of refund application for UIN entities	
Circular No.37/2018-CGST	15-03-2018		F. No. 349/47/2017-GST	Clarifications on exports related refund issues	
Circular No.38/2018-CGST	26-03-2018		F. No. 20/16/03/2017-GST	Clarifications on issues related to Job Work	
Circular No.39/2018-CGST	03-04-2018		F. No. 267/7/2018-CX.8	Setting up of an IT Grievance Redressal Mechanism to address the grievances of taxpayers due to technical glitches on GST Portal-reg.	
Circular No.40/2018-CGST	06-04-2018		F. No. 349/82/2017-GST	Clarification on issues related to furnishing of Bond/Letter of Undertaking for exports – Reg.	
Circular No.41/2018-CGST	13-04-2018		CBEC-20/16/03/2017-GST	Clarifying the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances.	
Circular No.42/2018-CGST	13-04-2018		CBEC-20/16/03/2017-GST	Clarifying the procedure for recovery of arrears under the existing law and reversal of inadmissible input tax credit.	
Circular No.43/2018-CGST	13-04-2018		F. No. 349/48/2017-GST	clarifying the issues arising in refund to UIN.	
Circular No.44/2018-CGST	02-05-2018		F.No. 341/28/2017-TRU	Issue related to taxability of 'tenancy rights' under GST- Regarding.	
Circular No.45/2018-CGST	30-05-2018		Clarification on refund related issues	Clarification on refund related issues	
Circular No.46/2018	06-06-2018		F.No. 354/149/2017–TRU	Applicable GST rate on Priority Sector Lending Certificates (PSLCs), Renewable Energy Certificates (RECs) and other similar scrips - regarding	

Circular No.	Date	Act Ref Chapter/Section	File No	Content	QR CODE
Circular No.47/2018	08-06-2018		F.No. CBEC- 20/16/03/2017-GST	Clarifications of certain issues under GST	
Circular No.48/2018	14-06-2018		F.No. CBEC- 20/16/03/2017-GST	Circulars clarifying miscellaneous issues related to SEZ and refund of unutilized ITC for job workers	
Circular No.49/2018	21-06-2018		F. No. CBEC/20/16/03/2017-GST	Seeks to modify Circular No. 41/15/2018-GSTs	
Circular No.50/2018	31-07-2018		F. No. 354/03/2018-TRU	Seeks to withdraw Circular No. 28/02/2018-GST dated 08.01.2018 as amended vide Corrigendum dated 18.01.2018 and Order No 02/2018-CT dated 31.03.2018 – reg.	
Circular No.51/2018	31-07-2018		F. No. 354/220/2018 - TRU	Applicability of GST on ambulance services provided to Government by private service providers under the National Health Mission (NHM)	
Circular No.52/2018	09-08-2018		F.No.354/255/2018-TRU (Part-2)	Circular No. 52/26/2018-GST dated 09.08.2018 i.r.o. clarification regarding applicability of GST rates on various goods and services.	
Circular No.53/2018	09-08-2018		F.No.354/255/2018-TRU (Part-2)	Circular No. 53/27/2018-GST dated 09.08.2018 i.r.o. clarification regarding applicability of GST on petroleum gases retained for the manufacture of petrochemical and chemical products	
Circular No.54/2018	09-08-2018		F.No.354/255/2018-TRU (Part-2)	Circular No. 54/28/2018-GST dated 09.08.2018 i.r.o. classification of fertilizers supplied for use in the manufacture of other fertilizers at 5 % GST rate.	
Circular No.55/2018	10-08-2018		F. No. 354/159/2018- TRU	Taxability of services provided by Industrial Training Institutes (ITI) .	
Circular No.56/2018	24-08-2018		F.No.354/290/2018-TRU	Clarification on removal of restriction on refund of accumulated Input Tax Credit on fabrics	
Circular No.57/2018	04-09-2018		CBEC-20/16/4/2018-GST	Scope of Principal-agent relationship in the context of Schedule I of the CGST Act.	
Circular No.58/2018	04-09-2018		CBEC-20/16/4/2018-GST	Recovery of arrears of wrongly availed CENVAT credit under the existing law and inadmissible transitional credit.	


Circular No.	Date	Act Ref Chapter/Section	File No	Content	QR CODE
Circular No.59/2018	04-09-2018		F. No. 349/21/2016-GST	Clarification on refund related issues.	
Circular No.60/2018	04-09-2018		CBEC-20/16/10/2018-GST (CBEC)	Processing of refund applications filed by Canteen Stores Department (CSD).	
Circular No.61/2018	04-09-2018		CBEC-20/13/01/2018-GST	E-way bill in case of storing of goods in godown of transporter.	
Circular No.62/2018	12-09-2018		F. No. 354/124/2018-TRU	Levy of GST on Priority Sector Lending Certificate-reg.	
Circular No.63/2018	14-09-2018		F. No. 349/48/2017-GST	Clarification regarding processing of refund claims filed by UIN entitles	
Circular No.64/2018	14-09-2018		CBEC/20/16/03/2017-GST	Modification of the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in Circular Nos. 41/15/2018-GST dated 13.04.2018 and 49/23/2018-GST dated 21.06.2018 - regarding	
Circular No.65/2018	14-09-2018		F.No.S.31011/11/2018-ST-I-DoR	Guidelines for Deductions and Deposits of TDS by the DDO under GST	
Circular No.66/2018	26-09-2018		F. No. 354/314/2017-TRU	GST on Residential programmes or camps meant for advancement of religion, spirituality or yoga by religious and charitable trusts	
Circular No.67/2018	28-09-2018		F.No.S.31011/11/2018-ST-I-DoR	Modification to the Guidelines for Deductions and Deposits of TDS by the DDO under GST as clarified in Circular No. 65/39/2018-DOR dated 14.09.2018 - reg	
Circular No.68/2018	05-10-2018		F. No. 354/360/2018-TRU	Notifications issued under CGST Act, 2017 applicable to Goods and Services Tax (Compensation to States) Act, 2017	
Circular No.69/2018	26-10-2018		F. No. 20/16/04/2018-GST	Circular on Standard Operating Procedure for Processing of Applications for Cancellation of Registration submitted in FORM GST REG-16	
Circular No.70/2018	26-10-2018		F. No. 20/16/04/2018-GST	Clarification on certain issues related to refund	
Circular No.71/2018	26-10-2018		F. No. 20/16/04/2018-GST	Clarification on issues pertaining to registration as a casual taxable person & recovery of excess Input Tax Credit distributed by an Input Service distributor	
Circular No.72/2018	26-10-2018		F. No. 349/94/2018-GST	Circular to clarify the procedure in respect of return of time expired drugs or medicines	

Circular No.	Date	Act Ref Chapter/Section	File No	Content	QR CODE
Circular No.73/2018	05-11-2018		Circular No. 73/47/2018-GST	Scope of principal and agent relationship under Schedule I of CGST Act, 2017 in the context of del-credre agent.	
Circular No.74/2018	05-11-2018		Circular No. 74/48/2018-GST	Circular clarifying collection of tax at source by Tea Board of India.	
Circular No 75/2018	27-12-2018		Circular No. 75/49/2018-GST	Guidelines for processing of applications for financial assistance under the Central Sector Scheme named 'Seva Bhoj Yojna' of the Ministry of Culture	
Circular No 76/2018	31-12-2018		Circular No. 76/50/2018-GST	Clarification on certain issues (sale by government departments to unregistered person; levability of penalty under section 73(11) of the CGST Act; rate of tax in case of debit notes / credit notes issued under section 142(2) of the CGST Act; applicability of notification No. 50/2018-Central Tax; valuation methodology in case of TCS under Income Tax Act and definition of owner of goods) related to GST	
Circular No 77/2018	31-12-2018		Circular No. 77/51/2018-GST	Denial of composition option by tax authorities and effective date thereof	
Circular No 78/2018	31-12-2018		Circular No. 78/52/2018-GST	Clarification on export of services under GST	
Circular No 79/2018	31-12-2018		Circular No. 79/53/2018-GST	Clarification on refund related issues	
Circular No 80/2018	31-12-2018		Circular No. 80/54/2018-GST	Clarification regarding GST rates & classification (goods)	
Circular No 81/2018	31-12-2018		Circular No. 81/55/2018-GST	Seeks to clarify GST rate for Sprinkler and Drip irrigation System including laterals.	
Circular No 82/2018	01-01-2019		F. No. 354/ 428/2018- TRU	Applicability of GST on various programmes conducted by the Indian Institutes of Managements (IIMs).	
Circular No 83/2018	01-01-2019		F. No. 354/ 428/2018- TRU	Applicability of GST on Asian Development Bank (ADB) and International Finance Corporation (IFC)	
Circular No 84/2018	01-01-2019		F. No. 354/ 428/2018- TRU	Clarification on issue of classification of service of printing of pictures covered under 998386.	
Circular No 85/2018	01-01-2019		F. No. 354/ 428/2018- TRU	Clarification on GST rate applicable on supply of food and beverage services by educational institution.	
Circular No 86/2018	01-01-2019		F. No. 354/ 428/2018- TRU	GST on Services of Business Facilitator (BF) or a Business Correspondent (BC) to Banking Company.	
Circular No 87/2018	02-01-2019		F. No. 267/80/2018-CX.8	Central Excise and Service Tax law would include CENVAT credit of Service Tax within its scope or not.	

IGST Circular








Circular No.	Date	Act Ref Chapter/Section	File No	Content	QR CODE
Circular No. 1/2017-IGST	07-07-2017	25(4) of CGST 24(1) (i) of CGST	F.No.354/119/2017- TRU(Pt)	Clarification on Inter-state movement of various modes of conveyance, carrying goods or passengers or for repairs and maintenance-regarding.	
Circular No. 2/2017-IGST	27-09-2017	2(6) of IGST	F. No. 354/173/2017-TRU	Clarification on supply of satellite launch services by ANTRIX Corporation Ltd – regarding	
Circular No.3/2018-IGST	25-05-2018	7(2) of IGST	F. No. CBEC/20/16/03/2017- GST	Applicability of Integrated Goods and Services Tax (integrated tax) on goods supplied while being deposited in a customs bonded warehouse-reg	





Compensation Circular

Notification No	Date	Act Ref Chapter/Section	File No	Content	QR CODE
1/2017-Compensation Cess	26-07-2017	16 of IGST	F.No.354/136/2017-TRU	Seeks to provide clarification regarding applicability of section 16 of the IGST Act, 2017, relating to zero rated supply for the purpose of Compensation Cess on exports.	

Orders


CGST Orders

Order No	Date	Act Ref Chapter/Section	File No	Content	QR CODE
Order No. 01/2017-CGST	21-07-2017	168 of CGST	F. No. 345/114/2017-GST	Extension of time limit for filing intimation for composition levy under sub-rule (1) of rule 3 of the CGST Rules, 2017	
Order No. 02/2017-CGST	18-09-2017	Rule 120A Read with 168 of CGST	F. No. 349/58/2017-GST	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 120A of the Central Goods and Service Tax Rules	
Order No. 03/2017-CGST	21-09-2017	Rule 117 of CGST	F. No. 349/58/2017-GST	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117 of the Central Goods and Services Tax Rules, 2017	
Order No. 04/2017-CGST	29-09-2017	Rule 3(4) of CGST & Read with 168 of CGST	F. No. 349/58/2017-GST	Extension of time limit for intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised in FORM GST CMP-03	
Order No. 05/2017-CGST	28-10-2017	Rule 3(4) of CGST	F. No. 349/58/2017-GST	Extension of time limit for intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised in FORM GST CMP-03	
Order No. 06/2017-CGST	28-10-2017	Rule 24(2) of CGST	F. No. 349/58/2017-GST	Extension of time limit for submitting application in FORM GST REG-26	
Order No.07/2017-CGST	28-10-2017	Rule 117 of CGST& Read with 168 of CGST	F. No. 349/58/2017-GST	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117 of the Central Goods and Services Tax Rules, 2017	

Order No. 08/2017-CGST	28-10-2017	Rule 120A of CGST & Read with 168 of CGST	F. No. 349/58/2017-GST	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 120A of the Central Goods and Service Tax Rules, 2017	
Order No. 9/2017-CGST	15-11-2017	Rule 117 of & Read with 168 of CGST	F. No. 349/58/2017-GST	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117 of the Central Goods and Service Tax Rules, 2017	
Order No. 10/2017-CGST	15-11-2017	Rule 120A of CGST & Read 168 of CGST	F. No. 349/58/2017-GST	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 120A of the Central Goods and Service Tax Rules, 2017	
Order No. 11/2017-CGST	21-12-2017	Rule 3(4) of CGST	F. No. 349/58/2017-GST	Extension of time limit for intimation in FORM GST CMP-03	
Order No.01/2018-GST	28-03-2018	Rule 117 of CGST	-----	Extension of date for submitting the statement in FORM GST TRAN-2 under rule 117(4)(b)(iii) of the Central Goods and Service Tax Rules, 2017	
Order No.02/2018-GST	31-03-2018		F.No. 354/03/2018-TRU	Incidence of GST on providing catering services in train – Regarding.	
Order-03/2018-GST	16-08-2018	Rule 97(4) of CGST	F.No. CBEC-20/05/01/2018-GST	Constitution of Standing Committee under sub-rule (4) of rule 97 of Central Goods and Services Tax Rules, 2017	
Order-04/2018-GST	17-09-2018	Rule 117 of CGST	F. No. 349/58/2017-GST	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 in certain cases	

UTGST Tax Order

Notification No	Date	Act Ref Chapter/Section	File No	Content	QR CODE
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Order-01/2017-Union Territory Tax	13-10-2017	26 of UTGST	F. No. 354/173/2017-TRU	To remove difficulties in implementing provisions of composition scheme.	
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Press Release

Notification No	Content
No 1	1.Tirputi-comm-gst.pdf
No 2	2.Press-release-migration-assesses-GSTN.pdf
No 3	3.Press-release.pdf
No 4	4.Press-note-GSTR-3B.pdf
No 5	5.Press note export package.pdf
No 6	6.Press Note Decisions 22nd Meeting.pdf
No 7	7.PressRelease_22ndGSTCMeeting.pdf
No 8	8 29 Nov 17 GST_Refund
No 9	9 16 Dec 17 eWay Bill
No 10	10 th January 18 Exemptions / Changes in GST Rates / ITC Eligibility Criteria
No 11	10 th January 18 Rate Reduction 28% to 18%
No-12	18 th January 18 Late Fee Provision
No -13	10 th March 18 variance between the amount of IGST & Compensation Cess paid by importers at Customs ports
No -14	10 th March 18 Extension of GSTR 3B and GSTR-1,RCM and TDS/TCS (30-06-2018)
No-15	10 th March 18 Extension of tax exemptions for exporters for six months
No-16	04 th May 18 PRESS NOTE IN RESPECT OF CHANGES IN GST RATE
No-17	Return Simplification in the 27th GST Council Meeting held on 04th May, 2018
No-18	Changes in the Shareholding Pattern of GSTN in the 27th GST Council Meeting held on 04th May, 2018
No-19	Press Note on Simplified GST Return Return Simplification in the 28th GST Council Meeting held on 21st July, 2018
No-20	ON GST RATE ON GOODS AS RECOMMENDED BY THE GST COUNCIL IN ITS 28th MEETING HELD ON 21.07.2018.
No-21	Migration window made during the 28th meeting of the GST Council held at New Delhi on 21st July, 2018
No-22	Last date to avail input tax credit in respect of invoices or debit notes relating to such invoices pertaining to period from July, 2017 to March, 2018
No23	Decisions taken by the GST Council in the 31st meeting held on 22ndDecember 2018 regarding GST rate on services
No-24	31st Meeting of the GST Council held on 22nd December, 2018 (New Delhi)-Rate changes and clarification in Goods
No-25	Certain important issues referred by GST Council to various Committees / GoM

Annexure

Various Forms under GST

Sl. No.	Chapter	Rule No.	Form	Description
1	Composition levy	3(1)	Form GST CMP -01	Intimation to pay tax under section 10 (composition levy)
2	Composition levy	3(3), 3(3A)	Form GST CMP -02	Intimation to pay tax under section 10 (composition levy)
3	Composition levy	3(4)	Form GST –CMP-03	Intimation of details of stock on date of opting for composition levy
4	Composition levy	6(2)	Form GST – CMP-04	Intimation/Application for Withdrawal from Composition Levy
5	Composition levy	6(4)	Form GST CMP- 05	Notice for denial of option to pay tax under section 10
6	Composition levy	6(5)	Form GST CMP - 06	Reply to the notice to show cause
7	Composition levy	6(5)	Form GST CMP-07	Order for acceptance / rejection of reply to show cause notice
8	Registration	8(1)	Form GST REG-01	Application for Registration
9	Registration	8(5)	Form GST REG-02	Acknowledgment
10	Registration	9(2)	Form GST REG-03	Notice for Seeking Additional Information / Clarification / Documents relating to Application for <<Registration/Amendment/Cancellation >>
11	Registration	9(2)	Form GST REG-04	Clarification/additional information/document for <<Registration/Amendment/Cancellation>>
12	Registration	9(4)	Form GST REG-05	Order of Rejection of Application for <Registration / Amendment / Cancellation/
13	Registration	10(1)	Form GST REG-06	Registration Certificate
14	Registration	12(1)	Form GST REG-07	Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)
15	Registration	12(3)	Form GST REG-08	Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source
16	Registration	13(1)	Form GST REG-09	Application for Registration of Non Resident Taxable Person

Sl. No.	Chapter	Rule No.	Form	Description
17	Registration	14(1)	Form GST REG-10	Application for registration of person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person.
18	Registration	15(1)	Form GST REG-11	Application for extension of registration period by casual / non-resident taxable person
19	Registration	16(1)	Form GST REG-12	Order of Grant of Temporary Registration/ Suo Moto Registration
20	Registration	17	Form GST REG-13	Application/Form for grant of Unique Identity Number to UN Bodies / Embassies / others
21	Registration	19(1)	Form GST REG-14	Application for Amendment in Registration Particulars
22	Registration	19(1)	Form GST REG-15	Order of Amendment
23	Registration	20	Form GST REG-16	Application for Cancellation of Registration
24	Registration	22(1)	Form GST REG -17	Show Cause Notice for Cancellation of Registration
25	Registration	22(2)	Form GST REG- 18	Reply to the Show Cause Notice issued for cancellation for registration
26	Registration	22(3)	Form GST REG-19	Order for Cancellation of Registration
27	Registration	22(4)	Form GST REG-20	Order for dropping the proceedings for cancellation of registration
28	Registration	23(1)	Form GST REG-21	Application for Revocation of Cancellation of Registration
29	Registration	23(2)	Form GST REG-22	Order for revocation of cancellation of registration
30	Registration	23(3)	Form GST REG-23	Show Cause Notice for rejection of application for revocation of cancellation of registration
31	Registration	23(3)	Form GST REG-24	Reply to the notice for rejection of application for revocation of cancellation of registration
32	Registration	24(1)	Form GST REG-25	Certificate of Provisional Registration
33	Registration	24(2)	Form GST REG-26	Application for Enrolment of Existing Taxpayer
34	Registration	24(3)	Form GST REG-27	Show Cause Notice for cancellation of provisional registration
35	Registration	24(3)	Form GST REG-28	Order for cancellation of provisional registration
36	Registration	24(4)	Form GST REG-29	Application for cancellation of provisional registration
37	Registration	25	Form GST REG-30	Form for Field Visit Report Center Jurisdiction (Ward/Circle/Zone)
38	Registration	25	Form for Field Visit Report Center Jurisdiction (Ward/Circle/Zone)	Form GST ITC – 01

Sl. No.	Chapter	Rule No.	Form	Description
39	Input Tax Credit	40(1)	Form GST ITC – 01	Declaration for claim of input tax credit under sub-section (1) of section 18
40	Input Tax Credit	41(1)	Form GST ITC -02	Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18
41	Input Tax Credit	44(4)	Form GST ITC -03	Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18
42	Input Tax Credit	45(3)	Form GST ITC-04	Details of goods/capital goods sent to job worker and received back
43	Accounts And Records	58(1)	Form GST ENR-01	Application for Enrolment u/s 35 (2)
44	Accounts And Records	58(1A)	Form GST ENR-02	Application for obtaining unique common enrolment number
45	Returns	59(1)	Form GSTR-1	Details of outward supplies of goods or service
46	Returns	59(4)	Form GSTR-1A	Details of auto drafted supplies
47	Returns	60(1)	Form GSTR-2	Details of inward supplies of goods or services
48	Returns	60(1)	FORM GSTR-2A	Details of auto drafted supplies
49	Returns	61(1)	Form GSTR-3	Monthly return
50	Returns	68	Form GSTR – 3A	Notice to return defaulter u/s 46 for not filing return
51	Returns	61(5)	FORM GSTR-3B	Form GSTR-4
52	Returns	62	Form GSTR-4	Quarterly return for registered person opting for composition levy
53	Returns	59(3),66(2)	Form GSTR-4A	Auto-drafted details for registered person opting for composition levy
54	Returns	63	Form GSTR-5	Return for Non-resident taxable person
55	Returns	64	Form GSTR-5A	Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India
56	Returns	65	Form GSTR-6	Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India
57	Returns	59(3),65	Form GSTR-6A	Details of supplies auto-drafted form
58	Returns	66(1)	Form GSTR-7	Details of supplies auto-drafted form
59	Returns	66(1)	Form GSTR-7	Return for Tax Deducted at Source
60	Returns	66(3)	Form GSTR 7A	Tax Deduction at Source Certificate
61	Returns	67(1)	Form GSTR - 8	Statement for tax collection at source

Sl. No.	Chapter	Rule No.	Form	Description
62	Returns	80	Form GSTR - 9	Annual return
63	Returns	80	Form GSTR - 9A	Annual Return (For Composition Taxpayer)
64	Returns	80(3)	FORM GSTR-9C	Annual Audit
65	Returns	81	FORM GSTR-10	Final Return
66	Returns	82	Form GSTR -11	Statement of inward supplies by persons having Unique Identification Number (UIN)
67	Returns	83(1)	Form GST PCT - 1	Application for Enrolment as Goods and Services Tax Practitioner Part –A
68	Returns	83(2)	Form GST PCT-02	Enrolment Certificate of Goods and Services Tax Practitioner
69	Returns	83(4)	Form GST PCT-03	Show Cause Notice for disqualification
70	Returns	83(4)	Form GST PCT-04	Order of rejection of enrolment as GST Practitioner
71	Returns		Form GST PCT-05	Authorisation / withdrawal of authorisation for Goods and Services Tax Practitioner
72	Payment of Tax	85(1)	Form GST PMT –01	Electronic Liability Register of Registered Person (Part–I: Return related liabilities)
73	Payment of Tax	85(1)	Form GST PMT –01	Electronic Liability Register of Taxable Person
74	Payment of Tax	86(1)	Form GST PMT –02	Electronic Credit Ledger of Registered Person
75	Payment of Tax	86(4),87(11)	Form GST PMT –03	Order for re-credit of the amount to cash or credit ledger on rejection of refund claim
76	Payment of Tax	85(7), 86(6) & 87(12)	Form GST PMT –04	Application for intimation of discrepancy in Electronic Credit Ledger/Cash Ledger/ Liability Register
77	Payment of Tax	87(1)	Form GST PMT –05	Electronic Cash Ledger
78	Payment of Tax	87(2)	Form GST PMT –06	Challan for deposit of goods and services tax
79	Payment of Tax	87(8)	Form GST PMT –07	Application for intimating discrepancy relating to payment
80	Refund	89(1)	FORM-GST-RFD-01	Application for Refund
81	Refund	89(1),97A	FORM-GST-RFD-01 A	Application for Refund (Manual)
82	Refund	91(2), 92(1), 92(3),	FORM-GST-RFD-01 B	Refund Order details

Sl. No.	Chapter	Rule No.	Form	Description
		92(4), 92(5) and 97A		
83	Refund	90(1), 90(2) and 95(2)	FORM-GST-RFD-02	Acknowledgment
84	Refund	90(3)	FORM-GST-RFD-03	Deficiency Memo
85	Refund	91(2)	FORM-GST-RFD-04	Provisional Refund Order
86	Refund	91(3), 92(4), 92(5) & 94]	FORM-GST-RFD-05	Payment Advice
87	Refund	92(1), 92(3), 92(4), 92(5) & 96(7)	FORM-GST-RFD-06	Refund Sanction/Rejection Order
88	Refund	92(1), 92(2) & 96(6)	FORM-GST-RFD-07	Order for withholding the refund
89	Refund	92(3)	FORM-GST-RFD-08	Notice for rejection of application for refund
90	Refund	92(3)	FORM-GST-RFD-09	Reply to show cause notice
91	Refund	95(1)	FORM GST RFD-10	Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.
92	Refund	96A	FORM GST RFD-11	Furnishing of bond or Letter of Undertaking for export of goods or services
93	Assesment And Audit	98(1)	Form GST ASMT - 01	Application for Provisional Assessment under section 60
94	Assesment And Audit	98(2)	Form GST ASMT - 02	Notice for Seeking Additional Information / Clarification / Documents for provisional assessment
95	Assesment And Audit	98(2)	Form GST ASMT – 03	Notice for Seeking Additional Information / Clarification / Documents for provisional assessment
96	Assesment And Audit	98(2)	Form GST ASMT – 03	Reply to the notice seeking additional information
97	Assesment And Audit	98(3)	Form GST ASMT – 04	Reply to the notice seeking additional information
98	Assesment And Audit	98(3)	Form GST ASMT – 04	Order of Provisional Assessment

Sl. No.	Chapter	Rule No.	Form	Description
99	Assesment And Audit	98(4)	Form GST ASMT - 05	Furnishing of Security
100	Assesment And Audit	98(5)	Form GST ASMT - 06	Notice for seeking additional information / clarification / documents for final assessment
101	Assesment And Audit	98(5)	Form GST ASMT – 07	Notice for seeking additional information / clarification / documents for final assessment
102	Assesment And Audit	98(5)	Form GST ASMT – 07	Final Assessment Order Preamble - << Standard >>
103	Assesment And Audit	98(6)	Form GST ASMT - 08	Application for Withdrawal of Security
104	Assesment And Audit	98(7)	Form GST ASMT – 09	Order for release of security or rejecting the application
105	Assesment And Audit	99(1)	Form GST ASMT - 10	Notice for intimating discrepancies in the return after scrutiny
106	Assesment And Audit	99(2)	Form GST ASMT - 11	Reply to the notice issued under section 61 intimating discrepancies in the return
107	Assesment And Audit	99(3)	Form GST ASMT–12	Order of acceptance of reply against the notice issued under section 61
108	Assesment And Audit	100(1)	Form GST ASMT - 13	Assessment order under section 62
109	Assesment And Audit	100(2)	Form GST ASMT - 14	Show Cause Notice for assessment under section 63
110	Assesment And Audit	100(2)	Form GST ASMT - 15	Assessment order under section 63
111	Assesment And Audit	100(3)	Form GST ASMT - 16	Assessment order under section 64
112	Assesment And Audit	100(4)	Form GST ASMT – 17	Application for withdrawal of assessment order issued under section 64
113	Assesment And Audit	100(5)	Form GST ASMT - 18	Acceptance or Rejection of application filed under section 64 (2)
114	Assesment And Audit	101(2)	Form GST ADT - 01	Notice for conducting audit
115	Assesment And Audit	101(5)	Form GST ADT – 02	Audit Report under section 65(6)

Sl. No.	Chapter	Rule No.	Form	Description
116	Assesment And Audit	102(1)	Form GST ADT - 03	Communication to the registered person for conduct of special audit under section 66
117	Assesment And Audit	102(2)	Form GST ADT – 04	Information of Findings upon Special Audit
118	Advance Ruling	104(1)	Form GST ARA -01	Information of Findings upon Special Audit
119	Advance Ruling	104(1)	Form GST ARA -01	Application Form for Advance Ruling
120	Advance Ruling	106(1)	Form GST ARA -02	Appeal to the Appellate Authority for Advance Ruling
121	Advance Ruling	106(2)	Form GST ARA -03	Appeal to the Appellate Authority for Advance Ruling
122	APPEALS AND REVISION	108(1)	Form GST APL - 01	Appeal to Appellate Authority
123	APPEALS AND REVISION	108(3)	Form GST APL – 02	Acknowledgment for submission of appeal
124	APPEALS AND REVISION	109(1)	Form GST APL - 03	Application to the Appellate Authority under sub-section (2) of Section 107
125	APPEALS AND REVISION	113(1) & 115	Form GST APL – 04	Summary of the demand after issue of order by the Appellate Authority, Tribunal or Court
126	APPEALS AND REVISION	110(1)	Form GST APL – 05	Appeal to the Appellate Tribunal
127	APPEALS AND REVISION	110(2)	Form GST APL – 06	Cross-objections before the Appellate Tribunal under sub-section (5) of section 112
128	APPEALS AND REVISION	111(1)	Form GST APL – 07	Application to the Appellate Tribunal under sub section (3) of Section 112
129	APPEALS AND REVISION	114(1)	Form GST APL – 08	Appeal to the High Court under section 117
130	TRANSITIONAL PROVISIONS	117(1), 118, 119 & 120	Form GST TRAN - 1	Transitional ITC / Stock Statement
131	TRANSITIONAL PROVISIONS	117(4)	Form GST TRAN - 2	FORM GST INS-1
132	E-Way Bill	138	FORM GST EWB-01	E-Way Bill

Sl. No.	Chapter	Rule No.	Form	Description
133	E-Way Bill	138	FORM GST EWB-02	Consolidated E-Way Bill
134	E-Way Bill	138C	FORM GST EWB-03	Verification Report
135	E-Way Bill	138D	FORM GST EWB-04	Report of detention
136	INSPECTION, SEARCH AND SEIZURE	138A	FORM GST INV-1	Generation of Invoice Reference Number
137	INSPECTION, SEARCH AND SEIZURE	139(1)	FORM GST INS-01	AUTHORISATION FOR INSPECTION OR SEARCH
138	INSPECTION, SEARCH AND SEIZURE	139(2)	FORM GST INS-02	ORDER OF SEIZURE
139	INSPECTION, SEARCH AND SEIZURE	139(4)	FORM GST INS-03	ORDER OF PROHIBITION
140	INSPECTION, SEARCH AND SEIZURE	140(1)	FORM GST INS-04	BOND FOR RELEASE OF GOODS SEIZED
141	INSPECTION, SEARCH AND SEIZURE	141(1)	FORM GST INS-05	ORDER OF RELEASE OF GOODS/ THINGS OF PRISHABLE OR HAZARDOUS NATURE
142	DEMANDS AND RECOVERY	142(1)	FORM GST DRC - 01	Summary of Show Cause Notice
143	DEMANDS AND RECOVERY	142(1)(b)	FORM GST DRC -02	Summary of Statement
144	DEMANDS AND RECOVERY	142(2) & 142 (3)	FORM GST DRC- 03	Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement
145	DEMANDS AND RECOVERY	142(2)	FORM GST DRC – 04	Acknowledgement of acceptance of payment made voluntarily

Sl. No.	Chapter	Rule No.	Form	Description
146	DEMANDS AND RECOVERY	142(3)	FORM GST DRC- 05	Intimation of conclusion of proceedings
147	DEMANDS AND RECOVERY	142(4)	FORM GST DRC - 06	Reply to the Show Cause Notice
148	DEMANDS AND RECOVERY	142(5)	FORM GST DRC - 07	Summary of the order
149	DEMANDS AND RECOVERY	142A(1)	FORM GST DRC-07A	Summary of the order creating demand under existing laws
150	DEMANDS AND RECOVERY	142(7)	FORM GST DRC - 08	Rectification of Order
151	DEMANDS AND RECOVERY	142A(2)	FORM GST DRC - 08A	Amendment/Modification of summary of the order creating demand under existing laws
152	DEMANDS AND RECOVERY	143	FORM GST DRC – 09	Order for recovery through specified officer under section 79
153	DEMANDS AND RECOVERY	144(2)	FORM GST DRC – 10	Notice for Auction of Goods under section 79 (1) (b) of the Act
154	DEMANDS AND RECOVERY	144(5) & 147(12)	FORM GST DRC – 11	Notice to successful bidder
155	DEMANDS AND RECOVERY	144(5) & 147(12)	FORM GST DRC – 12	Sale Certificate
156	DEMANDS AND RECOVERY	145(1)	FORM GST DRC – 13	Notice to a third person under section 79(1) (c)

Sl. No.	Chapter	Rule No.	Form	Description
157	DEMANDS AND RECOVERY	145(2)	FORM GST DRC – 14	Certificate of Payment to a Third Person
158	DEMANDS AND RECOVERY	146	FORM GST DRC-15	APPLICATION BEFORE THE CIVIL COURT REQUESTING EXECUTION FOR A DECREE
159	DEMANDS AND RECOVERY	147(1) & 151(1)	FORM GST DRC – 16	Notice for attachment and sale of immovable/movable goods/shares under section 79
160	DEMANDS AND RECOVERY	147(4)	FORM GST DRC – 17	Notice for Auction of Immovable/Movable Property under section 79(1) (d)
161	DEMANDS AND RECOVERY	155	FORM GST DRC – 18	Certificate action under clause (e) of sub-section (1) section 79
162	DEMANDS AND RECOVERY	156	FORM GST DRC – 19	Application to the Magistrate for Recovery as Fine
163	DEMANDS AND RECOVERY	158(1)	FORM GST DRC – 20	Application for Deferred Payment/ Payment in Instalments
164	DEMANDS AND RECOVERY	158(2)	FORM GST DRC – 21	Order for acceptance/rejection of application for deferred payment / payment in instalments
165	DEMANDS AND RECOVERY	159(1)	FORM GST DRC - 22	Provisional attachment of property under section 83
166	DEMANDS AND RECOVERY	159(3), 159(5) & 159(6)	FORM GST DRC - 23	Restoration of provisionally attached property / bank account under section 83
167	DEMANDS AND RECOVERY	160	FORM GST DRC-24	Intimation to Liquidator for recovery of amount

Sl. No.	Chapter	Rule No.	Form	Description
168	DEMANDS AND RECOVERY	161	FORM GST DRC – 25	Continuation of Recovery Proceedings
169	DEMANDS AND RECOVERY	162(1)	FORM GST CPD-01	Application for Compounding of Offence
170	Offences and Penalties	162(3)	FORM GST CPD-02	Order for rejection / allowance of compounding of offence

Disclaimer

Our views expressed herein are based on our short readings of the notification and other publications. Basis suggestions received we keep updating the document periodically. No assurance is given that the revenue authorities / courts will concur with the views expressed herein. Our views are based on the existing provisions of law and its interpretation, which are subject to change from time to time. We do not assume responsibility to update the views consequent to such changes. The views are exclusively for educational purpose and any correction you feel necessary please write to venu@vnv.ca