

GST Notification & Circulars

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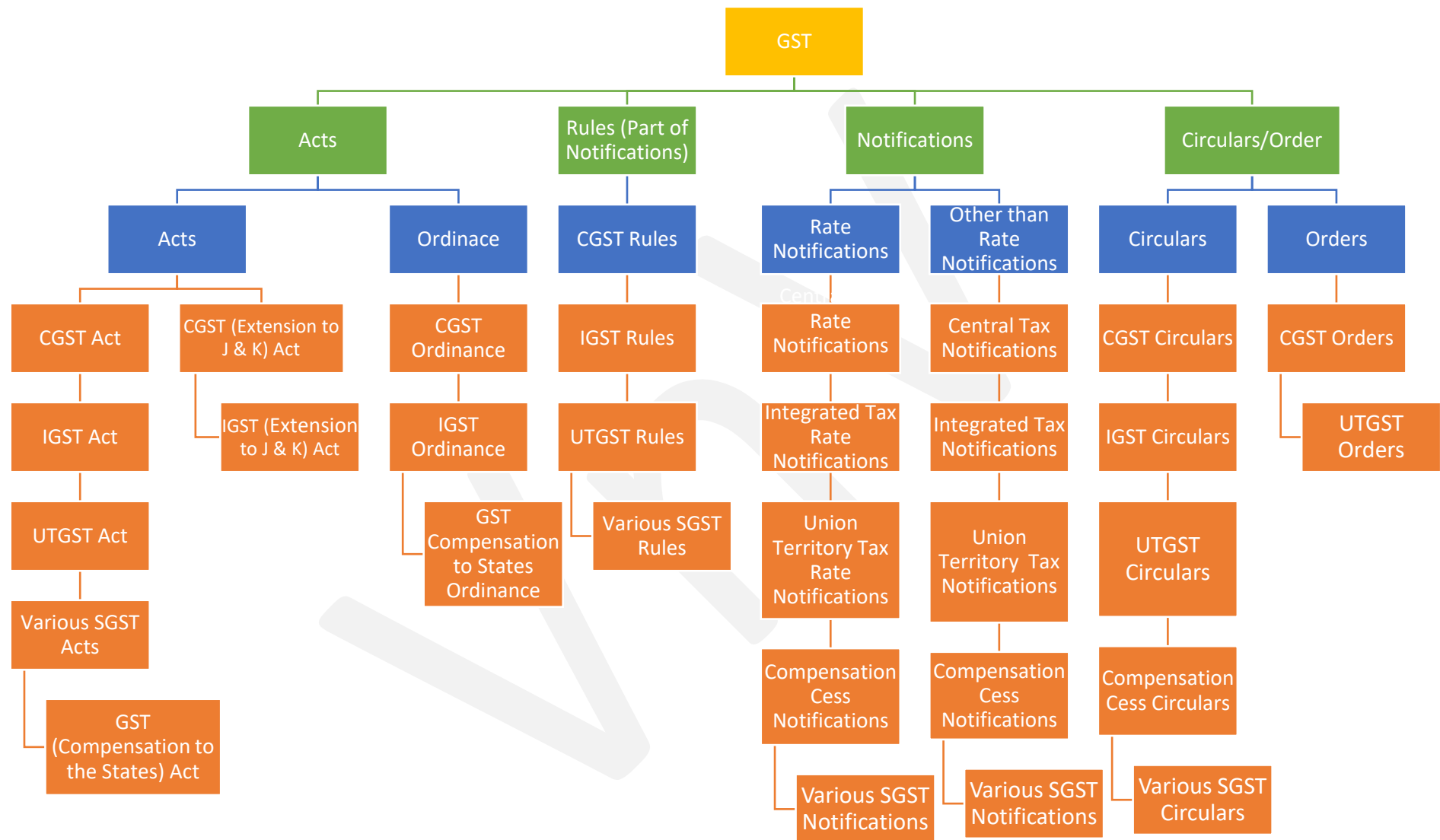
Updated as on 16th Apr 2018

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Notes to Reader

1. Gist of Notifications



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 16th April 2018

Category	Circular	Notification	Other than Rate				Rate Changes				Order	Grand Total
			CT	UT	IT	Cess	CTR	ITR	UTR	CC R		
Exemption		73	4		4		20	24	20	1		73
Rates		65					20	19	20	6		65
Miscellaneous	7	50	17	14	7	1	3	4	3	1		57
Due dates & Extension		38	38								13	51
Clarification	30											30
Procedural	7	16	11	1	1		1	1	1			23
Rules		24	18	5	1							24
RCM		21					7	7	7			21
Refund	2	18					6	6	6			20
Composition		6	3	3							2	8
Exports		4	4									4
Grand Total	46	315	95	23	13	1	57	61	57	8	15	376

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

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
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 • 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 • 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	

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.	

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	

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	

<u>31/2017-Integrated Tax (Rate)</u>	29-09-2017	6(1) of IGST	Exempting supply of services associated with transit cargo to Nepal and Bhutan.	
<u>32/2017 – Integrated Tax (Rate)</u>	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.	
<u>33/2017- Integrated Tax (Rate)</u>	13-10-2017	6(1) of IGST	Seeks to amend notification No. 9/2017-IT(R) .	
<u>34/2017- Integrated Tax (Rate)</u>	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	
<u>35/2017- Integrated Tax (Rate)</u>	13-10-2017	5(1) of IGST	Seeks to amend notification No. 1/2017-Integrated Tax (Rate).	
<u>36/2017- Integrated Tax (Rate)</u>	13-10-2017	6(1) of IGST	Seeks to amend notification No. 2/2017-Integrated Tax (Rate)	
<u>37 /2017- Integrated Tax (Rate)</u>	13-10-2017	5(3) of IGST	Seeks to amend notification No. 4/2017-Integrated Tax (Rate)	
<u>38/2017- Integrated Tax (Rate)</u>	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,	

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.	

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 UTGST	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.	

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).	

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. 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.	Date	Act Ref Chapter/Section	File No	Content	QR CODE
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.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.	Date	Act Ref Chapter/Section	File No	Content	QR CODE
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. 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.	Date	Act Ref Chapter/Section	File No	Content	QR CODE
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.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.	Date	Act Ref Chapter/Section	File No	Content	QR CODE
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.	

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	

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			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.	

UTGST Tax Order

Notification No	Date	Act Ref Chapter/Section	File No	Content	QR CODE
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.	

www

Press Release

Notification No	Content	QR CODE
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	

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