



केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवाकर, आयुक्त नागपुर - II का कार्यालय,
तेलंगखेडी रोड़, सिविल लाईन्स, पो.बॉ.सं. 81, नागपुर - 440 001.


ट्रेड नोटिस नं. : 07/2017/NGP-II

दिनांक : 21/06/2017


विषय : Issue of Central Tax Notification - Central Tax - reg.

उपरोक्त विषय पर अवर सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, उत्पाद एवं सीमा शुल्क केन्द्रीय बोर्ड, नई दिल्ली द्वारा जारी किया गया पत्र क्र. 349/72/2017-GST दिनांक 19/06/2017 की प्रतिलिपी सूचना, मार्गदर्शन एवं कार्यवाही के लिए प्राप्त करें।

सभी संबंधित संगठनों/कार्यालयों से अनुरोध है कि वे पत्र की जानकारी अपने सभी सदस्य निर्माताओं एवं व्यापारियों को दें।


(आशिष चंदन)
आयुक्त

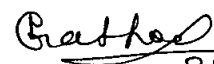
फा.सं.IV(16)30-01/2017/NGP-II/Tech
संलग्न : यथोपरी

नागपुर, दि. 21/06/2017


प्रतिलिपी :

1. आयुक्त (अपील), केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, नागपुर।
2. सहायक आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, प्रभागीय प्रभाग/अधीक्षक रेंज प्रभारी, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क आयुक्तालय, नागपुर - II.
3. सहायक आयुक्त, मेसर्स डिस्ट्रीब्यूशन लॉजिस्टिक्स इन्फ्रास्ट्रक्चर्स प्रायवेट लिमिटेड, इंटिग्रेटेड लॉजिस्टिक्स पार्क, आय.सी.डी. बोरखेडी - 441 108.
4. सहायक आयुक्त, विधी/समीक्षा एवं अधिकरण/न्यायनिर्णयन/निवारक, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क आयुक्तालय, नागपुर - II.
5. सहायक आयुक्त (संगणक), केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क मुख्यालय, नागपुर। यह अनुरोध है कि वे इस आदेश को कार्यालयीन वेब साइट पर अपलोड करें।
6. सभी व्यापार संगठन।
7. सभी वाणिज्य संगठन।
8. क्षेत्रीय सलाहकार समिती के सभी सदस्य (1) संगठित क्षेत्र (2) लघु उद्योग क्षेत्र।
9. लोक शिकायत निवारण समिती के सभी सदस्य।

भवदीय,


21/6/17

सहायक आयुक्त (सीमा शुल्क तकनीकी)

[TO BE PUBLISHED IN THE GAZETTE OF INDIA,
EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF EXCISE AND CUSTOMS**

Notification No. 1/2017 – Central Tax

**New Delhi, the 19th June, 2017
29 Jyaistha, 1939 Saka**

G.S.R.(E).— In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby appoints the 22nd day of June, 2017, as the date on which the provisions of sections 1, 2, 3, 4, 5, 10, 22, 23, 24, 25, 26, 27, 28, 29, 30, 139, 146 and 164 of the said Act shall come into force.

[F. No. 349/72/2017-GST]

(Dr. Sreeparvathy.S.L.)
Under Secretary to the Government of India

[To be published in the Official Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

Notification No. 3 /2017 - Central Tax

**New Delhi, 19th June, 2017
29 Jyaistha, 1939 Saka**

G.S.R. ()E.- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules, namely:-

Chapter I

PRELIMINARY

1. Short title, Extent and Commencement.- (1) These rules may be called the Central Goods and Services Tax Rules, 2017.

(2) They shall come into force with effect from 22nd June, 2017.

2. Definitions.- In these rules, unless the context otherwise requires,-

- (a) "Act" means the Central Goods and Services Tax Act, 2017 (12 of 2017);
- (b) "FORM" means a Form appended to these rules;
- (c) "section" means a section of the Act;
- (d) "Special Economic Zone" shall have the same meaning as assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005);
- (e) words and expressions used herein but not defined and defined in the Act shall have the meanings respectively assigned to them in the Act.

Chapter II

COMPOSITION RULES

3. Intimation for composition levy.- (1) Any person who has been granted registration on a provisional basis under clause (b) of sub-rule (1) of rule 24 and who opts to pay tax under section 10, shall electronically file an intimation in **FORM GST CMP-01**, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, prior to the appointed day, but not later than thirty days after the said day, or such further period as may be extended by the Commissioner in this behalf:

Provided that where the intimation in **FORM GST CMP-01** is filed after the appointed day, the registered person shall not collect any tax from the appointed day but shall issue bill of supply for supplies made after the said day.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA,
EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF EXCISE AND CUSTOMS

Notification No. 4/2017 – Central Tax

New Delhi, the 19th June, 2017
29 Jyaistha, 1939 Saka

G.S.R.....(E).- In exercise of the powers conferred by section 146 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government hereby notifies www.gst.gov.in as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax and electronic way bill.

Explanation:- For the purposes of this notification, “www.gst.gov.in” means the website managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (18 of 2013).

2. This notification shall come into force on the 22nd day of June, 2017.

[F. No. 349/72/2017-GST]

(Dr. Sreeparvathy.S.L.)
Under Secretary to the Government of India

[TO BE PUBLISHED IN THE GAZETTE OF INDIA,
EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF EXCISE AND CUSTOMS**

Notification No. 5/2017 – Central Tax

**New Delhi, the 19th June, 2017
29 Jyaistha, 1939 Saka**

G.S.R. (E).- In exercise of the powers conferred by sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby specifies the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

2. This notification shall come into force on the 22nd day of June, 2017.

[F. No. 349/72/2017-GST]

(Dr. Sreeparvathy.S.L.)
Under Secretary to the Government of India

[TO BE PUBLISHED IN THE GAZETTE OF INDIA,
EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF EXCISE AND CUSTOMS

Notification No. 6/2017 – Central Tax

New Delhi, the 19th June, 2017
29 Jyaistha, 1939 Saka

G.S.R. (E).- In exercise of the powers conferred by sub-rule (1) of rule 26 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said Rules), the Central Board of Excise and Customs hereby notifies the following modes of verification, for the purpose of the said rule, namely:-

- (i) Aadhaar based Electronic Verification Code (EVC);
- (ii) Bank account based One Time Password (OTP):

Provided that where the mode of authentication of any document is through any of the aforesaid modes, such verification shall be done within two days of furnishing the documents.

2. This notification shall come into force on the 22nd day of June, 2017.

[F. No. 349/72/2017-GST]

(Dr. Sreeparvathy.S.L.)
Under Secretary to the Government of India