

	OFFICE OF THE COMMISSIONER OF CENTRAL GST : RAJKOT : आयुक्त का कार्यालय : केन्द्रीय वस्तु एवं सेवा कर : राजकोट "Central GST BHAVAN", RACE COURSE, RING ROAD, RAJKOT "केन्द्रीय जी.एस.टी. भवन", रेसकोर्स, रिंग रोड, राजकोट -360001
	Phone No.0281- 2441980 Fax No.0281-2453020 EMAIL : tech.cgstrjt@gov.in

दिनांक 08.04.2020

:: TRADE NOTICE NO. 10/2020 to 36/2020- C.T.::

Subject: -Forwarding of Central Tax Notification No. 10/2020 to 29/2020- Central Tax- Dated 23.03.2020 and 30/2020 to 36/2020-Central Tax Dated- 03.04.2020 respectivily-Central Tax: Reg

१. नीचे दर्शाई गयी विगत-अनुसार भारत सरकार की / बोर्ड का आदेश जानकारी एवं मार्गदर्शन के लिए जारी किया जाता है।

1. The Notifications issued by the Board, as detailed below are issued for information and guidance of the trade and field formations.

क्रम सं.	बोर्ड की अधिसूचना	फाइल सं.	दिनांक	व्यापार सूचना	विषय
1	10/2020-Central Tax	F. No. 20/06/ 03/ 2020-GST	23.03.2020	10/2020-Central Tax	Seeks to provide special procedure for taxpayers in Dadra and Nagar Haveli and Daman and Diu consequent to merger of the two UTs
2	11/2020-Central Tax	F. No. 20/06/ 03/ 2020-GST	23.03.2020	11/2020-Central Tax	Seeks to provide special procedure for corporate debtors undergoing the corporate insolvency resolution process under the Insolvency and Bankruptcy Code, 2016
3	12/2020-Central Tax	F. No. 20/06/ 03/ 2020-GST	23.03.2020	12/2020-Central Tax	Seeks to waive off the requirement for furnishing FORM GSTR-1 for 2019-20 for taxpayers who could not opt for availing the option of special composition scheme under notification No. 2/2019-Central Tax (Rate)
4	13/2020-Central Tax	F. No. 20/06/ 03/ 2020-GST	23.03.2020	13/2020-Central Tax	Seeks to exempt certain class of registered persons from issuing e-invoices and the date for implementation of e-invoicing extended to 01.10.2020
5	14/2020-Central Tax	F. No. 20/06/ 03/ 2020-GST	23.03.2020	14/2020-Central Tax	Seeks to exempt certain class of registered persons capturing dynamic QR code and the date for implementation of QR Code to be extended to 01.10.2020
6	15/2020-Central Tax	F. No. 20/06/ 04/ 2020-GST	23.03.2020	15/2020-Central Tax	Seeks to extend the time limit for furnishing of the annual return specified under section 44 of CGST Act, 2017 for the financial year 2018-2019 till 30.06.2020.
7	16/2020-Central Tax	F. No. 20/06/ 04/ 2020-GST	23.03.2020	16/2020-Central Tax	Seeks to make third amendment (2020) to CGST Rules.
8	17/2020-Central Tax	F. No. 20/06/ 04/ 2020-GST	23.03.2020	17/2020-Central Tax	Seeks to specify the class of persons who shall be exempted from aadhar authentication.

9	18/2020-Central Tax	F. No. 20/06/ 04/ 2020-GST	23.03.2020	18/2020-Central Tax	Seeks to notify the date from which an individual shall undergo authentication, of Aadhaar number in order to be eligible for registration.
10	19/2020-Central Tax	F. No. 20/06/ 04/ 2020-GST	23.03.2020	19/2020-Central Tax	Seeks to specify class of persons, other than individuals who shall undergo authentication, of Aadhaar number in order to be eligible for registration.
11	20/2020-Central Tax	F. No. 20/06/ 04/ 2020-GST	23.03.2020	20/2020-Central Tax	Seeks to extend due date for furnishing FORM GSTR-7 for those taxpayers whose principal place of business is in the erstwhile State of Jammu and Kashmir for the July, 2019 to October, 2019 and November, 2019 to February, 2020 .
12	21/2020-Central Tax	F. No. 20/06/ 04/ 2020-GST	23.03.2020	21/2020-Central Tax	Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir or the Union territory of Jammu and Kashmir or the Union territory of Ladakh for the quarter October-December, 2019 till 24th March, 2020
13	22/2020-Central Tax	F. No. 20/06/ 04/ 2020-GST	23.03.2020	22/2020-Central Tax	Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, and having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for the month of October, 2019 and November, 2019 to February till 24th March, 2020.
14	23/2020-Central Tax	F. No. 20/06/ 04/ 2020-GST	23.03.2020	23/2020-Central Tax	Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for each of the months from July, 2019 to September, 2019 till 24th March, 2020.
15	24/2020-Central Tax	F. No. 20/06/ 04/ 2020-GST	23.03.2020	24/2020-Central Tax	Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, for the quarter July-September, 2019 till 24th March, 2020.
16	25/2020-Central Tax	F. No. 20/06/ 04/ 2020-GST	23.03.2020	25/2020-Central Tax	Seeks to extend due date for furnishing FORM GSTR-3B for the months of October, 2019 , November, 2019 to February, 2020 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir on or before the 24th March, 2020.
17	26/2020-Central Tax	F. No. 20/06/ 04/ 2020-GST	23.03.2020	26/2020-Central Tax	Seeks to extend due date for furnishing FORM GSTR-3B of the said rules for the months of July, 2019 to September, 2019 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 24th March, 2020

18	27/2020-Central Tax	F. No. 20/06/ 04/ 2020-GST	23.03.2020	27/2020-Central Tax	Seeks to prescribe the due date for furnishing FORM GSTR-1 for the quarters April, 2020 to June, 2020 and July, 2020 to September, 2020 for registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year.
19	28/2020-Central Tax	F. No. 20/06/ 04/ 2020-GST	23.03.2020	28/2020-Central Tax	Seeks to prescribe the due date for furnishing FORM GSTR-1 by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from April, 2020 to September, 2020.
20	29/2020-Central Tax	F. No. 20/06/ 04/ 2020-GST	23.03.2020	29/2020-Central Tax	Seeks to prescribe return in FORM GSTR-3B of CGST Rules, 2017 along with due dates of furnishing the said form for April, 2020 to September, 2020
21	30/2020-Central Tax	F. No. 20/06/ 04/ 2020-GST	03.04.2020	30/2020-Central Tax	Seeks to amend CGST Rules (Fourth Amendment) in order to allow opting Composition Scheme for FY 2020-21 till 30.06.2020 and to allow cumulative application of condition in rule 36(4).
22	31/2020-Central Tax	F. No. 20/06/ 04/ 2020-GST	03.04.2020	31/2020-Central Tax	Seeks to provide relief by conditional lowering of interest rate for tax periods of February, 2020 to April, 2020.
23	32/2020-Central Tax	F. No. 20/06/ 04/ 2020-GST	03.04.2020	32/2020-Central Tax	Seeks to provide relief by conditional waiver of late fee for delay in furnishing returns in FORM GSTR-3B for tax periods of February, 2020 to April, 2020.
24	33/2020-Central Tax	F. No. 20/06/ 04/ 2020-GST	03.04.2020	33/2020-Central Tax	Seeks to provide relief by conditional waiver of late fee for delay in furnishing outward statement in FORM GSTR-1 for tax periods of February, 2020 to April, 2020.
25	34/2020-Central Tax	F. No. 20/06/ 04/ 2020-GST	03.04.2020	34/2020-Central Tax	Seeks to extend due date of furnishing FORM GST CMP-08 for the quarter ending March, 2020 till 07.07.2020 and filing FORM GSTR-4 for FY 2020-21 till 15.07.2020.
26	35/2020-Central Tax	F. No. 20/06/ 04/ 2020-GST	03.04.2020	35/2020-Central Tax	Seeks to extend due date of compliance which falls during the period from "20.03.2020 to 29.06.2020" till 30.06.2020 and to extend validity of e-way bills.
27	36/2020-Central Tax	F. No. 20/06/ 04/ 2020-GST	03.04.2020	36/2020-Central Tax	Seeks to extend due date for furnishing FORM GSTR-3B for supply made in the month of May, 2020.

2. उक्त अधिसूचना स्वतः स्पष्ट है एवं वैबसाइट www.cbic.gov.in पर उपलब्ध है।


2. The above referred Notifications are self-explanatory and available on website www.cbic.gov.in.

3. सभी आधिकारिक उप/सहायक आयुक्त, केंद्रीय वस्तु एवं सेवा कर, राजकोट को इसे अपने अधीनस्थ कर्मचारियों को सूचनार्थ अग्रसरित किया जाता है।

3. All the Jurisdictional Deputy/Assistant Commissioner, Central Goods & Service Tax, Rajkot are requested to bring this to the notice of their lower formations for information.

4. सभी व्यापार संघ/ वाणिज्य मण्डल और क्षेत्रीय सलाहकार समिति/ लोक शिकायत समिति के सदस्यों से अनुरोध किया जाता है कि इसे अपने सदस्यों के ध्यान में ला दें।


4. The trade Association/Chamber of Commerce and the Members of the RAC/PGRC are requested to bring this to the notice of their members/ manufacturers.


08.04.2020

संयुक्त आयुक्त (तकनीकी)
केन्द्रीय वस्तु एवं सेवा कर,
राजकोट

फा०स०. IV/08-01/Tech/2019-20

दिनांक- 08.04.2020

	OFFICE OF THE COMMISSIONER OF CENTRAL GST : RAJKOT : आयुक्त का कार्यालय : केन्द्रीय वस्तु एवं सेवा कर : राजकोट "Central GST BHAVAN", RACE COURSE, RING ROAD, RAJKOT "केन्द्रीय जी.एस.टी. भवन", रेसकोर्स, रिंग रोड, राजकोट -360001
	Phone No.0281- 2441980 Fax No.0281-2453020 EMAIL : tech.cgstrjt@gov.in

दिनांक 20.03.2020

:: TRADE NOTICE NO. 08/2020 to 09/2020- C.T.::

Subject: -Forwarding of Central Tax Notification No. 08/2020 and 09/2020 Dated 02.03.2020 and 16.03.2020 respectively-Central Tax: Reg

१. नीचे दर्शाई गयी विगत अनुसार भारत सरकार की / बोर्ड का आदेश जानकारी एवं मार्गदर्शन के लिए जारी किया जाता है।

1. The Notifications issued by the Board, as detailed below are issued for information and guidance of the trade and field formations.

क्रम सं.	बोर्ड की अधिसूचना	फ़ाइल सं.	दिनांक	व्यापार सूचना	विषय
1	08/2020-Central Tax	F. No. 20/06/03/2020-GST	02.03.2020	08/2020-Central Tax	seeks to "Amend the CGST Rules, 2017 to prescribe the value of Lottery"
2	09/2020-Central Tax	F. No. 20/08/01/2019-GST	16.03.2020	09/2020-Central Tax	seeks to "Amend the CGST Rules, 2017 to prescribe the value of Lottery"

2. उक्त अधिसूचना स्वतः स्पष्ट है एवं वैबसाइट www.cbic.gov.in पर उपलब्ध है।


2. The above referred Notifications are self-explanatory and available on website www.cbic.gov.in.

3. सभी आधिकारिक उप/सहायक आयुक्त, केन्द्रीय वस्तु एवं सेवा कर, राजकोट को इसे अपने अधीनस्थ कर्मचारियों को सूचनार्थ अग्रसरित किया जाता है।

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4. सभी व्यापार संघ/ वाणिज्य मण्डल और क्षेत्रीय सलाहकार समिति/ लोक शिकायत समिति के सदस्यों से अनुरोध किया जाता है कि इसे अपने सदस्यों के ध्यान में ला दे।

4. The trade Association/Chamber of Commerce and the Members of the RAC/PGRC are requested to bring this to the notice of their members/ manufacturers.


23.03.2020

संयुक्त आयुक्त (तकनीकी)
केन्द्रीय वस्तु एवं सेवा कर,
राजकोट

फा०सं. IV/08-01/Tech/2019-20

दिनांक- 20.03.2020