



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](mailto:tech.cgstrjt@gov.in)

दिनांक 16.10.2019

**:: TRADE NOTICE NO. 44/2019 to 49/2019- C.T.::**

**Subject:** -Forwarding of Central Tax Notification no. 44/2019, 45/2019, 46/2019, 48/2019 and 49/2019-Central Tax dated 09/10/2019.

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	44/2019-Central Tax	[F. No. 20/06/07/2019-GST	09-10-2019	44/2019-Central Tax	Seeks to prescribe the due date for furnishing of return in FORM GSTR-3B for the months of October, 2019 to March, 2020.
2	45/2019-Central Tax	[F. No. 20/06/07/2019-GST	09-10-2019	45/2019-Central Tax	Seeks to prescribe the due date for furnishing FORM GSTR-1 for registered persons having aggregate turnover of up to 1.5 crore rupees for the quarters from October, 2019 to March, 2020.
3	46/2019-Central Tax	[F. No. 20/06/07/2019-GST	09-10-2019	46/2019-Central Tax	Seeks to prescribe the due date for furnishing of return in FORM GSTR-1 for registered persons having aggregate turnover more than 1.5 crore rupees for the months of October, 2019 to March, 2020.
4	47/2019-Central Tax	[F. No. 20/06/07/2019-GST	09-10-2019	47/2019-Central Tax	Seeks to make filing of annual return under section 44 (1) of CGST Act for F.Y. 2017-18 and 2018-19 optional for small taxpayers whose aggregate turnover is less than Rs 2 crores and who have not filed the said return before the due date.
5	48/2019-Central Tax	[F. No. 20/06/07/2019-GST	09-10-2019	48/2019-Central Tax	Seeks to amend notification No. 41/2019 – Central Tax, dated the 31st August, 2019.
6	49/2019-Central Tax	[F. No. 20/06/07/2019-GST	09-10-2019	49/2019-Central Tax	Seeks to carry out changes in the CGST Rules, 2017.

2. उक्त अधिसूचना स्वतः स्पष्ट है एवं वेबसाइट [www.cbic.gov.in](http://www.cbic.gov.in) पर उपलब्ध है।

2. The above referred Notifications are self-explanatory and available on website [www.cbic.gov.in](http://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।

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 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.

  
17.10.19

संयुक्त आयुक्त (तकनीकी)  
केन्द्रीय वस्तु एवं सेवा कर  
राजकोट

फा०स०. IV/08-01/Tech/2019-20

दिनांक- 16.10.2019