

From	Karvy Data Management Services Ltd.
Date	March 24, 2018
Subject	Gist of notifications issued on 23 <sup>rd</sup> March 2018
Category	Notifications
Reference	Notification No. 14/2018-Central Tax, dt. 23-03-2018, 15/2018-Central Tax dt. 23-03-2018, 16/2018-Central Tax dt. 23-03-2018, 10/2018-Central Tax (Rate) dt. 23-03-2018, 11/2018-Integrated Tax (Rate) dt. 23-03-2018, 1/2018-Integrated Tax dt. 23-03-2018
Series	Karvy/GST/56

Referring to the recommendations made by the GST Council in the 26<sup>th</sup> meeting held on dated 10<sup>th</sup> March 2018, Central Board of Excise and Customs (CBEC) issued series of notification on 23<sup>rd</sup> March 2018 to give an effect to such recommendations made by the GST Council.

Below mentioned is the summary detailing the essence of important notifications issued by CBEC on 23<sup>rd</sup> March 2017:

Sl. No.	Notification No. & Date	Coverage of the notification	Essence of the Notification	Download link
1	14/2018-Central Tax, dated 23-03-2018	<b>Amendment to the Rule 45 of CGST Rules 2017 - Conditions and restrictions in respect of inputs and capital goods sent to the job worker</b>	Where the inputs, semi-finished goods or capital goods are sent from one job worker to another job worker, the delivery challan may be issued either by the principal or the job worker sending the goods to another job worker.  The challan issued by the principal in the above scenario may be endorsed by the job worker and further may be endorsed by the another job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal.	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/Notification-14-2018-central-tax-English.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/Notification-14-2018-central tax-English.pdf</a>
		<b>Amendment to the Rule 125 of CGST Rules 2017 - Secretary to the Anti-Profitteering Authority</b>	An officer not below the rank of Additional Commissioner (working in the Directorate General of Safeguards) shall be the Secretary to the Authority	

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1	14/2018- Central Tax, dated 23-03- 2018	<b>Insertion of sub rule (4) to the Rule 133 of CGST Rules 2017 - Order of the Authority</b>	If the report of the Director General of Safeguards referred to in sub-rule (6) of rule 129 recommends that there is contravention or even non-contravention of the provisions of section 171 or these rules, but the Anti-Profitteering Authority is of the opinion that further investigation or inquiry is called for in the matter, it may, for reasons to be recorded in writing, refer the matter to the Director General of Safeguards to cause further investigation or inquiry in accordance with the provisions of the Act and these rules	<a href="http://www.cbec.gov.in/resources//htdocs-cbec/gst/Notification-14-2018-central tax-English.pdf">http://www.cbec.gov.in/resources//htdocs-cbec/gst/Notification-14-2018-central tax-English.pdf</a>
		<b>Amendment to the Rule 134 of CGST Rules 2017 - Decision to be taken by the majority</b>	A minimum of three members of the Anti-Profitteering Authority shall constitute quorum at its meetings  If the Members of the Authority differ in their opinion on any point, the point shall be decided according to the opinion of the majority of the members present and voting, and in the event of equality of votes, the Chairman shall have the second or casting vote.	
		<b>Amendment to the Rule 137 of CGST Rules 2017 - Explanation to the word "inserted party" amended</b>	<b>Inserted Party shall include:</b>  (a) suppliers of goods or services under the proceedings; (b) recipients of goods or services under the proceedings; and (c) any other person alleging, under sub-rule (1) of rule 128, that a registered person has not passed on the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices	
		<b>Insertion of explanation to the E-Way Bill Rules</b>	The expressions 'transported by railways', 'transportation of goods by railways', 'transport of goods by rail' and 'movement of goods by rail' does not include cases where leasing of parcel space by Railways takes place w.e.f 01.04.2018	

Sl. No	Notification No. & Date	Coverage of the notification	Essence of the Notification	Download link	
2	15/2018 – Central Tax dated 23-03-2018	<b>Notifies the date from which E-Way Bill Rules shall come into force</b>	The Central Government hereby appoints the 1st day of April, 2018, as the date from which the E-Way Bill Rules shall come into force, except: the provision mentioned in sub-rule (7) of Rule 138 of CGST Rules 2017 which mandates generation of e-way bill by a transporter in case where the consignor or the consignee has not generated the e-way bill in FORM GST EWB-01 and the aggregate of the consignment value of goods carried in the conveyance is more than Rs.50,000/-	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/Notification-15-2018-central_tax-English.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/Notification-15-2018-central_tax-English.pdf</a>	
3	16/2018 – Central Tax dated 23-03-2018	<b>Due dates for filing Form GSTR-3B for the period April'18-June'18 notified</b>	The due dates for filing of return in Form GSTR-3B for the tax period April'18 - June'18 has been notified as per the below mentioned chart.	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/Notification-16-2018-central_tax-English.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/Notification-16-2018-central_tax-English.pdf</a>	
			Every registered persons are required to discharge their tax liability, interest, penalty, fees or any other payable amount by the due dates mentioned in the chart below:		
			<b>Month</b>		<b>Last date for filing of return in FORM GSTR-3B</b>
			April, 2018		20th May, 2018
May, 2018	20th June, 2018				
June, 2018	20th July, 2018				
4	10/2018 – Central Tax (Rate) dated 23-03-2018	<b>Non applicability of RCM on account of intra-state purchases from unregistered person u/s 9(4) of CGST Act 2017 extended till 30.06.2018</b>	CBEC has now exempted entire payment of CGST by a registered person on account of intra-state purchases from unregistered person falling u/s 9(4) of CGST Act 2017 till 30th June 2018	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-10-2018-cgst-rate-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-10-2018-cgst-rate-english.pdf</a>	
			It is important to note that payment of CGST by a registered person on account of intra-state purchases from a registered person for the classified list of goods & services falling u/s 9(3) of CGST Act 2017 shall continue		

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5	11/2018 – Integrated Tax (Rate) dated 23-03-2018	<b>Non applicability of RCM on account of inter-state purchases from unregistered person u/s 5(4) of IGST Act 2017 extended till 30.06.2018</b>	CBEC has now exempted entire payment of IGST by a registered person on account of inter-state purchases from unregistered person falling u/s 5(4) of IGST Act 2017 till 30th June 2018	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-11-2018-igst-rate-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-11-2018-igst-rate-english.pdf</a>
			It is important to note that payment of IGST by a registered person on account of inter-state purchases from a registered person for classified list of goods & services falling u/s 5(3) of IGST Act 2017 shall continue	
6	1/2018 – Integrated Tax dated 23-03-2018	<b>Seeks to cross-empower State Tax officers for processing and grant of refund</b>	The Central Govt. empowers the proper officers appointed under SGST & UTGST Act 2017 to act as officers for sanction of refund under Sec. 54 and 55 of CGST Act 2017 except for refunds of IGST paid on account of export out of India mentioned in sub-rule (1) to (8) and sub-rule (10) of Rule 96 of CGST Rules 2017	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-1-2018-igst-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-1-2018-igst-english.pdf</a>

Relevant notifications can be viewed by accessing the download link provided in each of the tables above.

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**About KARVY DATA MANAGEMENT SERVICES LTD.**

Karvy Data Management Services Limited (KDMSL), a GST Suvidha Provider which has developed ASP Solution for easing GST compliance for tax payers. Easy to use interfaces are made available at the disposal of the tax payers to simplify their compliances in terms of dashboards, MIS, returns, payments, refunds and other compliance process. So, 'HELP US HELP YOU' we offer following services for GST - GSP & ASP Services (on cloud or on premises) with ERP Integration and Vendor Management Solution. We also offer managed services for Outsourced GST Compliance which will take care of end to end compliances.

In India, GST Team of KDMSL are located in following cities: Hyderabad, Mumbai, Bangalore, New Delhi and Kolkata. For more information about KDMSL service offerings, visit [www.karvygst.com](http://www.karvygst.com)

**Below are the co-ordinates of our representatives from GST Team across India:**

Hyderabad: Mr. Vamsi Krishna Pothukuchi (8378976769) & Mr. Dipak Tiwary (9823741187)

Mumbai: Mr. Avdhesh Heda (9130561253)

Pune: Mr. Akhil Menon (7588658809)

Bangalore: Ms. Sonu Agarwal (8100009631)

New Delhi: Ms. Priyanka Mathur (9953563996) & Mr. Aakash Singhal (8700698951)

Kolkata: Ms. Ishika Agrawal (8820253344) & Mr. Vijay Kumar Gupta (9339355647)

Chennai: Mr. Gopi Krishnan (9633104070)

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