



KEY UPDATES

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"Caring Beyond Imagination"

1. Notification No. 11/2018-Central Tax, dt. 02-02-2018–Central Tax seeks to postpone e-way bill rules. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/Notification-11-2018-central-tax-English.pdf;jsessionid=2CDD8FA407BCDC5830B3F13486E3E820>
2. Circular No. 31/2018-GST, dt 09-02-2018 – Assignment of all officers up to the rank of Additional/Joint Commissioner of Central Tax as proper officer for issuance of show cause notice under sections 73 and 74 of the Central Goods and Services Tax Act, 2017 and under the Integrated Goods and Services Tax Act, 2017. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/circularno-31-cgst.pdf>
3. Circular No. 32/2018-GST, dt 12-02-2018 – Clarifications regarding GST in respect of certain services as decided in 25th GST Council meeting. services being the following:
 1. Hostel accommodation provided by Trusts to students
 2. Services of Consumer Disputes Redressal Commission office
 3. services of elephant or camel ride, rickshaw ride and boat ride
 4. GST rate applicable on rental services of self-propelled access equipment (Boom Scissors/Telehandlers)
 5. Healthcare services
 6. Taxability of Cost PetroleumFor details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/circularno-32-cgst.pdf>
4. Circular No. 33/2018-GST, dt 23-02-2018–Directions under Section 168 of the CGST Act regarding non-transition of CENVAT credit under section 140 of CGST Act or non-utilization thereof in certain cases. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/circularno-33-cgst.pdf>