



KEY UPDATES

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"Caring Beyond Imagination"

1. Notification No. 01/2018-Central Tax, dt. 01-01-2018–Central Tax seeks to further amend notification No. 8/2017 - Central Tax so as to prescribe effective rate of tax under composition scheme for manufacturers and other suppliers. For details, refer the link below.
<http://cbec.gov.in/resources//htdocs-cbec/gst/Notification-1-2018-central tax-English.pdf>
2. Notification No. 02/2018-Central Tax, dt. 20-01-2018– Extends the last date for filing FORM GSTR-3B for December, 2017 till 22.01.2018. For details, refer the link below.
<http://cbec.gov.in/resources//htdocs-cbec/gst/Notification-2-2018-central tax-English.pdf>
3. Notification No. 03/2018-Central Tax, dt. 23-01-2018–Notification for First Amendment 2018, to CGST Rules,2017 for
Amendment in Rule 3, 3A, 20, 24
Insertion of the following rules:
 1. Rule 31A relating to determination of value of supply in case of lottery, gambling and horse racing.
 2. Rule 54(1A) relating to invoicing details for transfer of credit of common input services to the input service distributor.
 3. Rule 55A relating to accompany of tax invoice or bill of supply for transport of goods.Substitution in the following rules:
 1. Rule 89(4A),89(4B),96(1),96(2),96(3),96(9),96(10)
 2. Rule 138 relating to e-way bill and there forms.For details, refer the link below.
<http://cbec.gov.in/resources//htdocs-cbec/gst/Notification-3-2018-central tax-English New.pdf>
4. Notification No. 04/2018-Central Tax, dt. 23-01-2018– Reduction of late fee in case of delayed filing of FORM GSTR-1 to Rs.25 (Rs.10 for Nil GSTR -1) under CGST Act. For details, refer the link below.
<http://cbec.gov.in/resources//htdocs-cbec/gst/Notification-4-2018-central tax-English.pdf>
5. Notification No. 05/2018-Central Tax, dt. 23-01-2018– Reduction of late fee in case of delayed filing of FORM GSTR-5 to Rs.25 (Rs.10 for Nil GSTR -5) under CGST Act. For details, refer the link below.
<http://cbec.gov.in/htdocs-cbec/gst/Notification-5-2018-central tax-English.pdf>
6. Notification No. 06/2018-Central Tax, dt. 23-01-2018– Reduction of late fee in case of delayed filing of FORM GSTR-5A to Rs.25 (Rs.10 for Nil GSTR -5A) under CGST Act. For details, refer the link below.
<http://cbec.gov.in/resources//htdocs-cbec/gst/Notification-6-2018-central tax-English.pdf>
7. Notification No. 07/2018-Central Tax, dt. 23-01-2018 – Reduction of late fee in case of delayed filing of FORM GSTR-6 to Rs.25 under CGST Act. For details, refer the link below.
<http://cbec.gov.in/resources//htdocs-cbec/gst/Notification-7-2018-central tax-English.pdf>
8. Notification No. 08/2018-Central Tax, dt. 23-01-2018 – Extension of date till 31st march, 2018 for filing the return in FORM GSTR-6 for the months from July, 2017 to February, 2018. For details, refer the link below.

- [http://cbec.gov.in/resources//htdocs-cbec/gst/Notification-8-2018-central tax-English.pdf](http://cbec.gov.in/resources//htdocs-cbec/gst/Notification-8-2018-central-tax-English.pdf)
9. Notification No. 09/2018-Central Tax, dt. 23-01-2018– Amendment of notification No. 4/2017-Central Tax dated 19.06.2017 for notifying e-way bill website as www.ewaybillgst.gov.in. For details, refer the link below.
[http://cbec.gov.in/resources//htdocs-cbec/gst/Notification-9-2018-central tax-English.pdf](http://cbec.gov.in/resources//htdocs-cbec/gst/Notification-9-2018-central-tax-English.pdf)
10. Notification No. 10/2018-Central Tax, dt. 23-01-2018– Amending notification No. 39/2017-Central Tax dated 13.10.2017 for cross-empowerment of State tax officers for processing and grant of refund. For details, refer the link below.
[http://cbec.gov.in/resources//htdocs-cbec/gst/Notification-10-2018-central tax-English.pdf](http://cbec.gov.in/resources//htdocs-cbec/gst/Notification-10-2018-central-tax-English.pdf)
11. Notification No. 01/2018-Central Tax (Rate), dt. 25-01-2018– Amendment to notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018. For details, refer the link below.
<http://cbec.gov.in/htdocs-cbec/gst/notfctn-01-2018-cgst-rate-english.pdf>
12. Notification No. 02/2018-Central Tax (Rate), dt. 25-01-2018– Amendment to notification No. 12/2017- Central Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018. For details, refer the link below.
<http://cbec.gov.in/resources//htdocs-cbec/gst/notfctn-02-2018-cgst-rate-english.pdf>
13. Notification No. 03/2018-Central Tax (Rate), dt. 25-01-2018– Amendment to notification No. 13/2017- Central Tax (Rate) so as to specify services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a registered person under CGST Act, 2017 to be taxed under Reverse Charge Mechanism (RCM). For details, refer the link below.
<http://cbec.gov.in/htdocs-cbec/gst/notfctn-03-2018-cgst-rate-english.pdf>
14. Notification No. 04/2018-Central Tax (Rate), dt. 25-01-2018– Seeks to provide special procedure with respect to payment of tax by registered person supplying service by way of construction against transfer of development right and vice versa. For details, refer the link below.
<http://cbec.gov.in/resources//htdocs-cbec/gst/notfctn-04-2018-cgst-rate-english.pdf>
15. Notification No. 05/2018-Central Tax (Rate), dt. 25-01-2018– Exemption to Central Government's share of Profit Petroleum from Central tax. For details, refer the link below.
<http://cbec.gov.in/htdocs-cbec/gst/notfctn-05-2018-cgst-rate-english.pdf>
16. Notification No. 06/2018-Central Tax (Rate),dt. 25-01-2018– Amendment to notification No.1/2017-CGST (Rate). For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-06-2018-cgst-rate-english.pdf>
17. Notification No. 07/2018-Central Tax (Rate),dt. 25-01-2018– Amendment to notification No.2/2017-CGST (Rate). For details, refer the link below.
<http://www.cbec.gov.in/htdocs-cbec/gst/notfctn-07-2018-cgst-rate-english.pdf>
18. Notification No. 08/2018-Central Tax (Rate), dt. 25-01-2018– Amendment to notification No.1/2017-CGST (Rate) by exempting the central tax on intra state supplies of certain goods. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-08-2018-cgst-rate-english.pdf>

19. Notification No. 09/2018-Central Tax (Rate), dt. 25-01-2018- Amendment to notification No.45/2017-Central (Rate). For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-09-2018-cgst-rate-english.pdf>
20. Notification No. 01/2018-Integrated Tax, dt. 23-01-2018- Amendment of notification No. 11/2017-Integrated Tax dated 13.10.2017 for cross-empowerment of State tax officers for processing and grant of refund. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-1-2018-igst-english.pdf>
21. Notification No. 01/2018-Integrated Tax (Rate), dt. 25-01-2018- Amendment to notification No. 8/2017- Integrated Tax (Rate) so as to notify IGST rates of various services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-01-2018-igst-rate-english.pdf>
22. Notification No. 02/2018-Integrated Tax (Rate), dt. 25-01-2018- Amendment to notification No. 9/2017- Integrated Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018. For details, refer the link below.
<http://www.cbec.gov.in/htdocs-cbec/gst/notfctn-02-2018-igst-rate-english.pdf>
23. Notification No. 03/2018-Integrated Tax (Rate), dt. 25-01-2018- Amendment to notification No. 10/2017- Central Tax (Rate) so as to specify services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a registered person under CGST Act, 2017 to be taxed under Reverse Charge Mechanism (RCM). For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-03-2018-igst-rate-english.pdf>
24. Notification No. 04/2018-Integrated Tax (Rate), dt. 25-01-2018- Seeks to provide special procedure with respect to payment of tax by registered person supplying service by way of construction against transfer of development right and vice versa. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-04-2018-igst-rate-english.pdf>
25. Notification No. 05/2018-Integrated Tax (Rate), dt. 25-01-2018- Exemption of Central Government's share of Profit Petroleum from Integrated tax. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-05-2018-igst-rate-english.pdf>
26. Notification No. 06/2018-Integrated Tax (Rate), dt. 25-01-2018- Exemption of royalty and license fee from Integrated tax to the extent it is paid on the consideration attributable to royalty and license fee included in transaction value under Rule 10(1)(c) of Customs Valuation (Determination of value of imported Goods) Rules, 2007. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-06-2018-igst-rate-english.pdf>
27. Notification No. 07/2018-Integrated Tax (Rate),dt. 25-01-2018- Amendment to notification No.1/2017-IGST (Rate). For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-07-2018-igst-rate-english.pdf>
28. Notification No. 08/2018-Integrated Tax (Rate),dt. 25-01-2018- Amendment to notification No.2/2017-IGST (Rate). For details, refer the link below.

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-08-2018-igst-rate-english.pdf>

29. Notification No. 09/2018-Integrated Tax (Rate),dt. 25-01-2018– Amendment to notification No.1/2017-IGST (Rate). For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-09-2018-igst-rate-english.pdf>
30. Notification No. 10/2018-Integrated Tax (Rate),dt. 25-01-2018– Amendment to notification No.47/2017-IGST (Rate). For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-10-2018-igst-rate-english.pdf;jsessionid=89F118B1D9E31AFD3EC2354296D99F64>
31. Circular No. 27/2017-GST, dt 04-01-2018 – Clarifications regarding levy of GST on accommodation services, betting and gambling in casinos, horse racing, admission to cinema, homestays, printing, legal services etc. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/circularno-27-gst.pdf>
32. Circular No. 28/2018-GST, dt 08-01-2018 – Clarifications regarding GST on College Hostel Mess Fees for exempt service/ taxable at 5%. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/circularno-28-gst.pdf>
33. Circular No. 29/2018-GST, dt 25-01-2018–Clarification regarding applicability of GST on Polybutylene feedstock and Liquefied Petroleum Gas retained for the manufacture of Poly Iso Butylene and Propylene or Di-butyl para Cresol. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/circularno-29-cgst.pdf>
34. Circular No. 30/2018-GST, dt 25-01-2018 –Clarification regarding supplies made to the Indian Railways classifiable under any chapter, other than Chapter 86. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/circularno-30-cgst.pdf>