



# **KEY UPDATES**

**MARCH, 2018**

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***"Caring Beyond Imagination"***

1. Notification No. 12/2018-Central Tax, dt. 07-03-2018 – Notifying CGST (Second Amendment) Rules, 2018. Extending due date for filing form GST TRAN-2 to 31<sup>st</sup> March, 2018 and re-introduction of rules regarding E-Way Bills. For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/Notification-12-2018-central tax-English.pdf>
2. Notification No. 13/2018-Central Tax, dt. 07-03-2018 – Rescinding Notification no. 6/2018 for reduction in late fee payable for GSTR-5A for Online database access or retrieval services. Accordingly, late fee of Rs.100 per day (maximum Rs. 5,000) have been restored. For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/Notification-13-2018-central tax-English.pdf>
3. Notification No. 14/2018-Central Tax, dt. 23-03-2018 – Notifying CGST (Third Amendment) Rules, 2018. Amendments for rules related to Job Workers and for Anti-Profitteering measures. For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/Notification-14-2018-central tax-English.pdf>
4. Notification No. 15/2018-Central Tax, dt. 23-03-2018 – Re-application of E-Way Bills from 1<sup>st</sup> April, 2018 for interstate supply of goods. For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/Notification-15-2018-central tax-English.pdf>
5. Notification No. 16/2018-Central Tax, dt. 23-03-2018 – Applicability of form GSTR-3B for the month from April, 2018 to June, 2018. For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/Notification-16-2018-central tax-English.pdf>
6. Notification No. 17/2018-Central Tax, dt. 28-03-2018 – Applicability of form GSTR-1 for the month from April, 2018 to June, 2018 for taxpayers with turnover less than 1.5 Cr. Due date being 31<sup>st</sup> July, 2018. For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/Notification-17-2018-central tax-English.pdf>
7. Notification No. 18/2018-Central Tax, dt. 28-03-2018 – Applicability of form GSTR-1 for the month from April, 2018 to June, 2018 for taxpayers with turnover more than 1.5 Cr. For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/Notification-18-2018-central tax-English.pdf>
8. Notification No. 19/2018-Central Tax, dt. 28-03-2018 – Extension of due date for GSTR-6 (Return for ISD) for the month July, 2017 to April, 2018. Due date being 31<sup>st</sup> May, 2018. For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/Notification-19-2018-central tax-English.pdf>
9. Notification No. 20/2018-Central Tax, dt. 28-03-2018 – Refund process for person specified under Section 55 of CGST Act, 2017 (Specialized Agency notified by the government). For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/Notification-20-2018-central tax-English.pdf>

10. Notification No. 10/2018-Central Tax (Rate), dt. 23-03-2018 – Extending suspension of Section 9(4) of CGST Act, 2018 to 30<sup>th</sup> June, 2018 i.e. exemption for payment of CGST under reverse charge on receipt of supply of goods or services or both from unregistered person. For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-10-2018-cgst-rate-english.pdf>
11. Notification No. 11/2018-Integrated Tax (Rate), dt. 23-03-2018 – Extending suspension of Section 5(4) of IGST Act, 2018 to 30<sup>th</sup> June, 2018 i.e. exemption for payment of IGST under reverse charge on receipt of supply of goods or services or both from unregistered person. For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-11-2018-igst-rate-english.pdf>
12. Circular No. 34/8/2018-GST, dt. 01-03-2018 – Clarification regarding GST in respect of certain services such as bus body building, retreading of tyres, etc. For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/circularno-34-cgst.pdf>
13. Circular No. 35/9/2018-GST, dt. 05-03-2018 – Clarification regarding taxable services provided by the member of the Joint Venture (JV) to the JV and vice versa and inter se between the members of the JV. For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/circularno-35-cgst.pdf>
14. Circular No. 36/10/2018-GST, dt. 13-03-2018 – Clarification on processing of refund application for UIN entities. For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/circularno-36-cgst.pdf>
15. Circular No. 37/11/2018-GST, dt. 15-03-2018 – Clarifications on various exports related refund issues. For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/circularno-37-cgst.pdf>
16. Circular No. 38/12/2018-GST, dt. 26-03-2018 – Clarifications on various issues related to Job Work. For details, refer the link below.  
[http://www.cbec.gov.in/resources//htdocs-cbec/gst/Jobwork Circular 38 of 2018.pdf](http://www.cbec.gov.in/resources//htdocs-cbec/gst/Jobwork%20Circular%2038%20of%202018.pdf)
17. Order No. 1/2018-Central Tax, dt. 28-03-2018 – Extension of date for submitting the statement in FORM GST TRAN-2 under rule 117(4)(b)(iii) of the Central Goods and Service Tax Rules, 2017 till 30<sup>th</sup> June, 2018. For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/order1-2018-cgst.pdf>