

## Following 34 notifications issued to give effect to GST council decision:-

S.No.	Dated	Notifications	Notifications No.	No. of Notifications
1	15 <sup>th</sup> Nov. 2017	Central Tax	N/N. 55 to N/N. 66	12
2	14 <sup>th</sup> Nov. 2017	Central Tax (Rate)	N/N. 41 to N/N. 47	7
3	14 <sup>th</sup> Nov. 2017	Integrated Tax(Rate)	N/N. 43 to N/N. 50	8
4	14 <sup>th</sup> Nov. 2017	Union Territory Tax (Rate)	N/N. 41 to N/N. 47	7
<b>Total</b>				<b>34</b>

### Notifications- Central Tax – dated 15<sup>th</sup> Nov. 2017

S.No.	Notification No. & Date of Issue	Subject	Link
1	55/2017-Central Tax ,dt. 15-11-2017	Twelfth amendment to CGST Rules, 2017	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-55-central-tax-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-55-central-tax-english.pdf</a>
2	56/2017-Central Tax ,dt. 15-11-2017	Seeks to mandate the furnishing of return in FORM GSTR-3B till March, 2018	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-56-central-tax-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-56-central-tax-english.pdf</a>
3	57/2017-Central Tax ,dt. 15-11-2017	Seeks to prescribe quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of upto Rs.1.5 crore	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-57-central-tax-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-57-central-tax-english.pdf</a>
4	58/2017-Central Tax ,dt. 15-11-2017	Seeks to extend the due dates for the furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs.1.5 crores	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-58-central-tax-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-58-central-tax-english.pdf</a>
5	59/2017-Central Tax ,dt. 15-11-2017	Seeks to extend the time limit for filing of FORM GSTR-4	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-59-central-tax-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-59-central-tax-english.pdf</a>
6	60/2017-Central Tax ,dt. 15-11-2017	Seeks to extend the time limit for furnishing the return in FORM GSTR-5, for the months of July to October, 2017	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-60-central-tax-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-60-central-tax-english.pdf</a>
7	61/2017-Central Tax ,dt. 15-11-2017	Seeks to extend the time limit for furnishing the return in FORM GSTR-5A for the months of July to October, 2017	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-61-central-tax-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-61-central-tax-english.pdf</a>
8	62/2017-Central Tax ,dt. 15-11-2017	Seeks to extend the time limit for furnishing the return in FORM GSTR-6 for the month of July, 2017	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-62-central-tax-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-62-central-tax-english.pdf</a>
9	63/2017-Central Tax ,dt. 15-11-2017	Seeks to extend the due date for submission of details in FORM GST-ITC-04	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-63-central-tax-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-63-central-tax-english.pdf</a>
10	64/2017-Central Tax ,dt. 15-11-2017	Seeks to limit the maximum late fee payable for delayed filing of return in FORM GSTR-3B from October, 2017 onwards	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-64-central-tax-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-64-central-tax-english.pdf</a>
11	65/2017-Central Tax ,dt. 15-11-2017	Seeks to exempt suppliers of services through an e-commerce platform from obtaining compulsory registration	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-65-central-tax-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-65-central-tax-english.pdf</a>
12	66/2017-Central Tax ,dt. 15-11-2017	Seeks to exempt all taxpayers from payment of tax on advances received in case of supply of goods	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-66-central-tax-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-66-central-tax-english.pdf</a>

### Notifications- Central Tax (Rate) – dated 14<sup>th</sup> Nov. 2017

S.No.	Notification No. & Date of Issue	Subject	Link
1	41/2017-Central Tax (Rate) ,dt. 14-11-2017	seeks to amend notification no. 1/2017-Central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst rates.	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-41-cgst-rate-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-41-cgst-rate-english.pdf</a>
2	42/2017-Central Tax (Rate) ,dt. 14-11-2017	seeks to amend notification no. 2/2017-Central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst exemptions	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-42-cgst-rate-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-42-cgst-rate-english.pdf</a>
3	43/2017-Central Tax (Rate) ,dt. 14-11-2017	seeks to amend notification no. 4/2017-Central tax(rate) dated 28.06.2017 to give effect to gst council decision regarding reverse charge on raw cotton	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-43-cgst-rate-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-43-cgst-rate-english.pdf</a>
4	44/2017-Central Tax (Rate) ,dt. 14-11-2017	seeks to amend notification no. 5/2017-Central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding restriction of ITC on certain fabrics.	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-44-cgst-rate-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-44-cgst-rate-english.pdf</a>
5	45/2017-Central Tax (Rate) ,dt. 14-11-2017	seeks to provide concessional GST rate of 2.5% on scientific and technical equipments supplied to public funded research institutions.	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-45-cgst-rate-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-45-cgst-rate-english.pdf</a>
6	46/2017-Central Tax (Rate) ,dt. 14-11-2017	Seeks to amend notification No. 11/2017-CT(R) so as to specify rate @ 2.5% for standalone restaurants and @9% for other restaurants, reduce rate of job work on "handicraft goods" @ 2.5% and to substitute "Services provided" in item (vi) against SI No. 3 in table	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-46-cgst-rate-english-i.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-46-cgst-rate-english-i.pdf</a>
7	47/2017-Central Tax (Rate) ,dt. 14-11-2017	Seeks to amend notification No. 12/2017-CT(R) so as to extend exemption to admission to "protected monument" and to consolidate entry at SI. No. 11A & 11B	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-47-cgst-rate-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-47-cgst-rate-english.pdf</a>

**Notifications- Integrated Tax (Rate) – dated 14<sup>th</sup> Nov. 2017**

S.No.	Notification No. & Date of Issue	Subject	Link
1	43/2017-Integrated Tax (Rate) ,dt. 14-11-2017	seeks to amend notification no. 1/2017-Integrated tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst rates	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/noffctn-43-igst-rate-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/noffctn-43-igst-rate-english.pdf</a>
2	44/2017-Integrated Tax (Rate) ,dt. 14-11-2017	seeks to amend notification no. 2/2017-Integrated tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst exemptions	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/noffctn-44-igst-rate-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/noffctn-44-igst-rate-english.pdf</a>
3	45/2017-Integrated Tax (Rate) ,dt. 14-11-2017	seeks to amend notification no. 4/2017-Integratedtax(rate) dated 28.06.2017 to give effect to gst council decision regarding reverse charge on raw cotton	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/noffctn-45-igst-rate-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/noffctn-45-igst-rate-english.pdf</a>
4	46/2017-Integrated Tax (Rate) ,dt. 14-11-2017	seeks to amend notification no. 5/2017-Integrated tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding restriction of ITC on certain fabrics	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/noffctn-46-igst-rate-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/noffctn-46-igst-rate-english.pdf</a>
5	47/2017-Integrated Tax (Rate) ,dt. 14-11-2017	seeks to provide concessional GST rate of 5% on scientific and technical equipments supplied to public funded research institutions	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/noffctn-47-igst-rate-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/noffctn-47-igst-rate-english.pdf</a>
6	48/2017-Integrated Tax (Rate) ,dt. 14-11-2017	Seeks to amend notification No. 8/2017-IT(R) so as to specify rate @5% for standalone restaurants and @18% for other restaurants, reduce rate of job work on "handicraft goods" @ 5% and to substitute "Services provided" in item (vi) against SI No. 3 in table	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/noffctn-48-igst-rate-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/noffctn-48-igst-rate-english.pdf</a>
7	49/2017-Integrated Tax (Rate) ,dt. 14-11-2017	Seeks to amend notification No. 9/2017-IT(R) so as to extend exemption to admission to "protected monument" and to consolidate entry at SI. No. 12A & 12B.	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/noffctn-49-igst-rate-hindi.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/noffctn-49-igst-rate-hindi.pdf</a>

8	50/2017-Integrated Tax (Rate) ,dt. 14-11-2017	Seeks to amend notification No. 30/2017-Integrated Tax (Rate) dated 22.09.2017, so as to extend the benefit of IGST exemption, applicable in relation to supply of Skimmed milk powder, or concentrated milk for use in the production of milk distributed through dairy co-operatives to the companies that are registered under the Companies Act, 2013 also	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-50-igst-rate-english-i.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-50-igst-rate-english-i.pdf</a>
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### Notifications- Union Territory Tax (Rate) – dated 14<sup>th</sup> Nov. 2017

S.No.	Notification No. & Date of Issue	Subject	Link
1	41/2017-Union Territory tax(rate), dt. 14-11-2017	seeks to amend notification no. 1/2017-Union Territory tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst rates.	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-41-utgst-rate-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-41-utgst-rate-english.pdf</a>
2	42/2017-Union Territory tax(rate), dt. 14-11-2017	seeks to amend notification no. 2/2017-Union Territory tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst exemptions	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-42-utgst-rate-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-42-utgst-rate-english.pdf</a>
3	43/2017-Union Territory tax(rate), dt. 14-11-2017	seeks to amend notification no. 4/2017-Union Territory tax(rate) dated 28.06.2017 to give effect to gst council decision regarding reverse charge on raw cotton.	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-44-utgst-rate-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-44-utgst-rate-english.pdf</a>
4	44/2017-Union Territory tax(rate), dt. 14-11-2017	seeks to amend notification no. 5/2017-Union Territory tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding restriction of ITC on certain fabrics.	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-44-utgst-rate-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-44-utgst-rate-english.pdf</a>
5	45/2017-Union Territory tax(rate), dt. 14-11-2017	seeks to provide concessional GST rate of 2.5% on scientific and technical equipments supplied to public funded research institutions.	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-45-utgst-rate-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-45-utgst-rate-english.pdf</a>
6	46/2017-Union Territory tax(rate), dt. 14-11-2017	Seeks to amend notification No. 11/2017-UTT(R) so as to specify rate @ 2.5% for standalone restaurants and @9% for other restaurants, reduce rate of job work on "handicraft goods" @ 2.5% and to substitute "Services provided" in item (vi) against Sl No. 3 in table	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-46-utgst-rate-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-46-utgst-rate-english.pdf</a>
7	47/2017-Union Territory tax(rate), dt. 14-11-2017	Seeks to amend notification No. 12/2017-UTT(R) so as to extend exemption to admission to "protected monument" and to consolidate entry at Sl. No. 11A & 11B.	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-47-utgst-rate-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-47-utgst-rate-english.pdf</a>

Thanks & Regards

CA. Akshay Kumar Jain

Email:- akshay@rngca.com