

{To be published in the Gazette of India Extraordinary Part-II, Section-3, Sub
Section (ii)}

Government of India
Ministry of Commerce and Industry
Department of Commerce
Directorate General of Foreign Trade
Udyog Bhawan

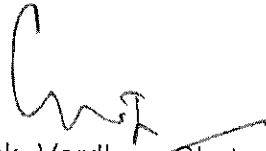
Notification No. 54/2015-20
New Delhi, Dated 22 March 2018

Subject:- Amendments to Foreign Trade Policy 2015-2020 - Extension of Integrated and Goods and Service Tax (IGST) and Compensation Cess exemption under Advance Authorisation and EPCG scheme till 01.10.2018.

S.O(E): In exercise of powers conferred by Section 5 of FT(D&R) Act, 1992, read with Paragraph 1.02 of the Foreign Trade Policy, 2015-20, as amended from time to time, the Central Government hereby makes following amendments in Foreign Trade Policy 2015-20.

1. Exemption from Integrated Tax and Compensation Cess under Advance Authorization Scheme under Para 4.14 of FTP 2015-20 is extended upto 01.10.2018.
2. Exemption from Integrated Tax and Compensation Cess under EPCG Scheme under Para 5.01(a) of FTP 2015-20 is extended upto 01.10.2018.

Effect of this Notification: Para 4.14 and Para 5.01(a) of Foreign Trade Policy 2015-20 are amended as above.


(Alok Vardhan Chaturvedi)
Director General of Foreign Trade

(Issued from File No. 01/94/180/373/AM18/PC-4)

{TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY PART-II,
SECTION-3, Sub Section (ii)}

GOVERNMENT OF INDIA
MINISTRY OF COMMERCE AND INDUSTRY
DEPARTMENT OF COMMERCE

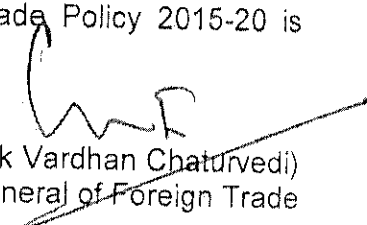
NOTIFICATION No. 55 /2015.2020
NEW DELHI, DATED THE 23 March, 2018

Subject: Amendments to Foreign Trade Policy 2015-20 – Extension to Integrated Goods and Service Tax (IGST) and compensation Cess exemption under EOU scheme till 01.10.2018 – regd.

S.O(E): In exercise of powers conferred by Section 5 of FT(D&R) Act, 1992, read with Paragraph 1.02 of the Foreign Trade Policy, 2015-20, as amended from time to time, the Central Government hereby makes following amendments in Foreign Trade Policy 2015-20.

1. Exemption from Integrated Tax and Compensation Cess under EOU Scheme under Para 6.01 (d)(ii) of FTP 2015-20 is extended upto 01.10.2018.

Effect of this Notification: Para 6.01 (d)(ii) of Foreign Trade Policy 2015-20 is amended as above.


(Alok Vardhan Chaturvedi)
Director General of Foreign Trade

[Issued from File No. 01/92/180/63/AM18/PC-VI]

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[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Excise and Customs
Notification No. 16 /2018 – Central Tax

New Delhi, the 23rd March, 2018

G.S.R.....(E). - In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the Act) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** for the month as specified in column (2) of the Table below shall be furnished electronically through the common portal, on or before the last date as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No	Month	Last date for filing of return in FORM GSTR-3B
(1)	(2)	(3)
1.	April, 2018	20 th May, 2018
2.	May, 2018	20 th June, 2018
3.	June, 2018	20 th July, 2018

2. **Payment of taxes for discharge of tax liability as per FORM GSTR-3B:** Every registered person furnishing the return in **FORM GSTR-3B** shall, subject to the provisions of section 49 of the Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as mentioned in column (3) of the said Table, on which he is required to furnish the said return.

[F. No. 349/58/2017-GST (Pt.)]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

Filing of returns

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

Notification No. 15/2018 – Central Tax

New Delhi, the 23rd March 2018

G.S.R.(E).— In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby appoints the 1st day of April, 2018, as the date from which the provisions of sub-rules (ii) [other than clause (7)], (iii), (iv), (v), (vi) and (vii) of rule 2 of notification No. 12/2018 – Central Tax, dated the 7th March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 204 (E), dated the 7th March, 2018, shall come into force.

[F. No.349/58/2017-GST(Pt)]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India

er-way Bill

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i)]

Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
Notification No. 10/2018 – Central Tax (Rate)

New Delhi, the 23rd March, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.8/2017 – Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 680 (E), dated the 28th June, 2017, and amended vide notification No.38/2017- Central Tax (Rate), dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1262 (E), dated the 13th October, 2017, namely:-

In the said notification, for the figures, letters and words “31st day of March, 2018”, the figures, letters and words “30th day of June, 2018” shall be substituted.

[F. No.349/58/2017-GST (Pt.)]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: - The principal notification No.8/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R. 680 (E), dated the 28th June, 2017 and amended vide notification No.38/2017-Central Tax (Rate), dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1262 (E), dated the 13th October, 2017.

GST- Reverse Charge

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i)]

Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
Notification No. 11/2018 – Integrated Tax (Rate)

New Delhi, the 23rd March, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 32/2017- Integrated Tax (Rate), dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1263 (E), dated the 13th October, 2017, namely:-

In the said notification, in paragraph 2, for the figures, letters and words “31st day of March, 2018”, the figures, letters and words “30th day of June, 2018” shall be substituted.

[F. No.349/58/2017-GST (Pt.)]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: - The principal notification No. 32/2017- Integrated Tax (Rate), dated the 13th October, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1263 (E), dated the 13th October, 2017.

GST- Reverse charge

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i)]

Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
Notification No. 10/2018 –Union Territory Tax (Rate)

New Delhi, the 23rd March, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 8/2017 –Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 717 (E), dated the 28th June, 2017, and amended vide notification No. 38/2017- Union Territory Tax (Rate), dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1264 (E), dated the 13th October, 2017, namely:-

In the said notification, for the figures, letters and words “31st day of March, 2018”, the figures, letters and words “30th day of June, 2018” shall be substituted.

[F. No.349/58/2017-GST (Pt.)]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: - The principal notification No. 8/2017-Union Territory Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R. 717 (E), dated the 28th June, 2017 and amended vide notification No.38/2017- Union Territory Tax (Rate), dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1264 (E), dated the 13th October, 2017.

Gst- Reverse Charge

Ministry of Finance

Clarity on E-Way Bill

Posted On: 22 MAR 2018 4:52PM by PIB Delhi

Government has received various representations from Association of Exporters as well as Corporate Bodies seeking clarity on e-way bill regarding movement of goods from dry-ports to sea ports and from SEZs within the zone. Some of the queries regarding applicability of e-way bill provisions are as below:

- i. Exemption for export consignments during custom bonded movement from one airport to another;
- ii. Movement from SEZ/FTWZ (Free Trade Warehousing Zone) to port and vice versa;
- iii. Parity in movement of export cargo with import cargo.

To clarify this issue the Central Goods and Services tax Rules, 2017 (CGST Rules) have been amended vide notification No. 12/2018-Central Tax dated 07.03.2018. As per sub-clauses (c) and (h) of sub-rule (14) of rule 138 of the CGST Rules, no e-way bill is required to be generated where the goods are being transported:

- i. from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
- ii. under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port;
- iii. under customs supervision or under customs seal.

This was stated by Shri Shiv Pratap Shukla, Minister of State for Finance in written reply to a question in Rajya Sabha.

DSM/RM/KA

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