



WWW.APMA.BIZ

सरकूलर नं० अपमा/2016-2018/210

दिनांक : 30-10-2017

## जीएसटी रिटर्न भरने में आ रही दिक्कतों एवं जीएसटी की बड़ी दरों के विरोध में धरने का आयोजन

आप सभी व्यापारी भाइयों को सूचित किया जाता है कि बृहस्पतिवार दिनांक 2 नवम्बर 2017 को प्रातः 11.30 बजे आई.टी.ओ. पर बार एसोसियेशन के तत्वाधान में जीएसटी रिटर्न भरने की दिक्कतों एवं जीएसटी की 28% बड़ी दरों के विरोध में एक धरने का आयोजन किया जा रहा है। इस धरने में देश के समस्त व्यापारियों द्वारा आई.टी.ओ. से होकर नोर्थ ब्लॉक तक पैदल मार्च भी निकाला जाएगा। आपकी संस्था इस धरने का समर्थन करती है। बार एसोसियेशन द्वारा जीएसटी की 66 वस्तुओं जिन पर 28% की जीएसटी की बडो दरें लागू की गई है उनमें ऑटोमोबाइल्स पार्ट्स का नाम भी सूची में शामिल है। अतः आप सभी से अनुरोध है कि ज्यादा से ज्यादा संख्या में आई.टी.ओ. में आयोजित होने वाले धरने में पहुँचकर अपना समर्थन दे ताकि जीएसटी रिटर्न भरने में आ रही दिक्कतों एवं जीएसटी की बड़ी दरों को कम करवाने में आपके सहयोग से सरकार पर दबाव बनाया जा सकें।

साथियों, ऑटोमोबाइल्स पार्ट्स पर जीएसटी की 28% दर को 18% करवाने एवं जीएसटी में आ रही दिक्कतों को कम करवाने हेतु आपकी संस्था के प्रतिनिधिमण्डल भारत सरकार के माननीय वित्त मंत्री श्री अरुण जेटली जी, दिल्ली सरकार के माननीय मुख्यमंत्री श्री अरविंद केजरीवाल जी एवं माननीय वित्तमंत्री श्री मनीष सिसोदिया जी से कई बार मिले तथा उनको ज्ञापन पत्र भी दिये हैं। इसके अलावा दिल्ली की विभिन्न-विभिन्न संस्थाओं के प्रतिनिधियों से हम बराबर सम्पर्क में हैं।

अतः आपसे एक बार पुनः निवेदन है कि बृहस्पतिवार दिनांक 2 नवम्बर 2017 को प्रातः 11.30 बजे आई.टी.ओ. से होकर नोर्थ ब्लॉक तक पैदल मार्च में ज्यादा से ज्यादा संख्या में शामिल होकर अपना सहयोग प्रदान करें।

कृ०प०उ०.....2

**सरकूलर नं0 अपमा / 2016-2018 / 211**

A copy of the Notification No.F.No.349/74/2017-GST(Pt.), dated 24-10-2017 released by Dr. Sreeparvathy S.L., Under Secretary to the Government of India [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, reproduced for your information :-

**NOTIFICATION NO. 50/2017 – CENTRAL TAX**

G.S.R. (E):- In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby waives the late fee payable under section 47 of the said Act, for all registered persons who failed to furnish the return in FORM GSTR-3B for the months of August and September, 2017 by the due date.

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

**सरकूलर नं0 अपमा / 2016-2018 / 212**

A copy of the Notification No.F. No.354/117/2017-TRU(Pt.III). dated 23-10-2017 released by Mrs. Ruchi Bisht, Under Secretary to the Government of India, [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, reproduced for your information :-

**NOTIFICATION NO. 40/2017- CENTRAL TAX (RATE)**

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) (hereafter in this notification referred to as "the said Act"), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of taxable goods (hereafter in this notification referred to as "the said goods") by a registered supplier to a registered recipient for export, from so much of the central tax leviable thereon under section 9 of the said Act, as is in excess of the amount calculated at the rate of 0.05 per cent., subject to fulfilment of the following conditions, namely: -

- (i) the registered supplier shall supply the goods to the registered recipient on a tax invoice;
- (ii) the registered recipient shall export the said goods within a period of ninety days from the date of issue of a tax invoice by the registered supplier;
- (iii) the registered recipient shall indicate the Goods and Services Tax Identification Number of the registered supplier and the tax invoice number issued by the registered supplier in respect of the said goods in the shipping bill or bill of export, as the case may be;
- (iv) the registered recipient shall be registered with an Export Promotion Council or a Commodity Board recognised by the Department of Commerce;
- (v) the registered recipient shall place an order on registered supplier for procuring goods at concessional rate and a copy of the same shall also be provided to the jurisdictional tax officer of the registered supplier;
- (vi) the registered recipient shall move the said goods from place of registered supplier –
  - (a) directly to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported; or
  - (b) directly to a registered warehouse from where the said goods shall be move to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported;
- (vii) if the registered recipient intends to aggregate supplies from multiple registered suppliers and then export, the goods from each registered supplier shall move to a registered warehouse and after aggregation, the registered recipient shall move goods to the Port, Inland Container Depot, Airport or Land Customs Station from where they shall be exported;
- (viii) in case of situation referred to in condition (vii), the registered recipient shall endorse receipt of goods on the tax invoice and also obtain acknowledgement of receipt of goods in the registered warehouse from the warehouse operator and the endorsed tax invoice and the acknowledgment of the warehouse operator shall be provided to the registered supplier as well as to the jurisdictional tax officer of such supplier; and
- (ix) when goods have been exported, the registered recipient shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) and tax invoice of the registered supplier along with proof of export general manifest or export report having been filed to the registered supplier as well as jurisdictional tax officer of such supplier.

2. The registered supplier shall not be eligible for the above mentioned exemption if the registered recipient fails to export the said goods within a period of ninety days from the date of issue of tax invoice.

-sd-  
(Ruchi Bisht)  
Under Secretary to the Government of India

( विष्णु भार्गव )  
महासचिव