

Tax Alerts

23rd March 2018

Notification Update

Notification No. 14/2018 (CGST)

The following amendments have been made in CGST rules,2017:

❖ **In relation to Job-work:**

Sub-rule (1) of Rule 45, only covered goods sent directly from principal to job-worker. The notification has amended the same by inserting the following:

Where the goods are sent from one job worker to another job worker,

- The challan may be issued by the principal or the job worker sending the goods to another job worker.
- Challan issued by the principal may be endorsed by the job-worker indicating Quantity and Description of goods
- Challan endorsed by the job-worker may be further endorsed by another job-worker where the goods are sent from one job-worker to another job-worker or returned to the principal

❖ **Leasing of Parcel space should not be included in Transportation by rail:**

In cases where parcel space is leased and goods are transported by railways, it shall not be included for terming it as/under "Transported by railways, Transportation of goods by railways, Transport of goods by rail, and Movement of goods by rail."

Notification No. 15/2018 (CGST)

- ❖ E-Way bill will be applicable with effect from 01.04.2018

**Notification No. 16/2018
(CGST)**

❖ CBEC has notified due dates for filing GSTR3B for April 2018 – June 2018

S.No	Month	Due Date
1	April 2018	20.05.2018
2	May 2018	20.06.2018
3	June 2018	20.07.2018

**Notification No. 10/2018
(CGST RATE)**

❖ Exemption of Reverse charge on inward supplies from unregistered dealers is extended from 31.03.2018 to 30.06.2018.

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