



JUNE 22, 2017

GST – The flurry of notifications begins....!

In preparation to the 1 July 2017 rollout of GST, the CBEC has issued the first few notifications laying out the necessary groundwork including notifying certain sections of the Central Goods and Services Tax Act, 2017 ('CGST Act, 2017') and the Integrated Goods and Services Tax Act, 2017 ('IGST Act, 2017') mainly pertaining to extent, commencement, definitions and registration provisions.

Notification No. 1/2017 – Central Tax brings 18 different sections of the CGST Act 2017 into force with effect from 22 June 2017. An overview of the sections which have been notified is as follows:

Section	Particulars
1	Short title, extent and commencement
2	Definitions.
3	Officers under this Act.
4	Appointment of officers.
5	Powers of officers.
10	Composition levy.
22	Persons liable for registration.
23	Persons not liable for registration.
24	Compulsory registration in certain cases.
25	Procedure for registration.

26	Deemed registration.
27	Special provisions relating to casual taxable person and non-resident taxable person.
28	Amendment of registration
29	Cancellation of registration
30	Revocation of cancellation of registration.
139	Migration of existing taxpayers.
146	Common Portal.
164	Power of Government to make rules.

Apart from the above, the 5 following notifications have also been issued under the CGST Act, 2017:

Notification No.	Particulars
02/2017-Central Tax, dt. 19-06-2017	Notifying jurisdiction of Central Tax Officers
03/2017-Central Tax, dt. 19-06-2017	Notifying the CGST Rules, 2017 on registration and composition levy
04/2017-Central Tax, dt. 19-06-2017	Notifying www.gst.gov.in as the Common Goods and Services Tax Electronic Portal
05/2017-Central Tax, dt. 19-06-2017	Seeks to exempt persons only engaged in making taxable supplies, total tax on which is liable to be paid on reverse charge basis
06/2017-Central Tax, dt. 19-06-2017	Modes of verification under CGST Rules, 2017

Under the IGST Act, 2017, two notifications have been issued, the details of which are as follows:

Notification No.	Particulars
01/2017-Integrated Tax, dt. 19-06-2017	Seeks to bring the following six sections of the IGST Act, 2017 into force with effect from 22 June 2017: <ul style="list-style-type: none">▪ Section 1 – Short title, extent and commencement▪ Section 2 – Definitions▪ Section 3 – Appointment of officers▪ Section 14 – Special provision for payment of tax by a supplier of online information and database access or retrieval services▪ Section 20 – Application of provisions of Central Goods and Services Tax Act▪ Section 22 - Laying of rules, regulations and notifications
02/2017-Integrated Tax, dt. 19-06-2017	Seeks to empower the Principal Commissioner of Central Tax, Bengaluru West to grant registration in case of online information and database access or retrieval services provided or agreed to be provided by a person located in non-taxable territory and received by a non-taxable online recipient.

The CBEC has also uploaded 5 rules, as approved by the GST Council on 18 June 2017, viz. Advance Ruling, Anti-Profitteering, Appeals and Revision, Assessment and Audit and E-way Bill Rules. The links to all the Notifications and Rules are available at the end of this update.

USEFUL LINKS

1. GST RULES -

- a. Advance Ruling - <http://www.cbec.gov.in/resources//htdocs-cbec/gst/advance-ruling-authority-rules.pdf>
- b. Anti-Profitteering - <http://www.cbec.gov.in/resources//htdocs-cbec/gst/anti-profitteering-rules.pdf>
- c. Appeals and Revision - <http://www.cbec.gov.in/resources//htdocs-cbec/gst/appeal-and-revision-rules.pdf>
- d. Assessment and Audit - <http://www.cbec.gov.in/resources//htdocs-cbec/gst/assessment-and-audit-rules.pdf>
- e. E-way Bills - <http://www.cbec.gov.in/resources//htdocs-cbec/gst/e-way-bill-rules.pdf>

2. CENTRAL GST NOTIFICATIONS - <http://www.cbec.gov.in/htdocs-cbec/gst/central-tax-notfns-2017>

3. INTEGRATED GST NOTIFICATIONS - <http://www.cbec.gov.in/htdocs-cbec/gst/integrated-tax-notfns-2017>