

**List of WBGST Tax Notifications vis-a vis Central Notification with Subject**

**Tax Notifications**

**2017**

<b>Sl. No.</b>	<b>Central Notification No. &amp; Date</b>	<b>WBGST Notification No. &amp; Date</b>	<b>Subject</b>
1.	01/2017 – 19.06.2017	1067-FT – 21.06.2017	Seeks to appoint 22.06.2017 as the date on which the provisions of sections 1, 2, 3, 4, 5, 10, 22 ,23, 24, 25, 26, 27, 28, 29, 30, 139, 146 and 164 of the GST Ordinance/Act.
2.	02/2017 – 19.06.2017	1072-FT – 21.06.2017	Appointment of classes of officers for carrying out the purposes of the GST Ordinance/Act.
2.1	N.A.	1719-FT– 22.09.2017	Amendment to Notification No. 1072-F.T. changing designation of State Tax Officer to Assistant Commissioner of State Tax , and Assistant State Tax Officer to State Tax Officer.
3.	03/2017 – 19.06.2017	1068-FT – 21.06.2017	GST Rules, 2017 Chapter I to Chapter III containing Preliminary, Composition rules, Registration rules and forms under Composition and Registration rules.
4.	04/2017 – 19.06.2017	1069-FT – 21.06.2017	To notify <a href="http://www.gst.gov.in">www.gst.gov.in</a> as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax and electronic way bill.
5.	05/2017 – 19.06.2017	1070-FT – 21.06.2017	To specify persons who are only engaged in making supplies of taxable goods or services or both, the total of which is liable to paid by the recipient of such supplies on Reverse Charge Mechanism (RCM) under section 9(3) as the category of persons exempted from obtaining registration.
6.	06/2017 – 19.06.2017	1071-FT – 21.06.2017	To notify Aadhaar based Electronic Verification (EVC) and Bank account based One Time Password(OTP) as the modes of verification.
7.	07/2017 – 27.06.2017	1150-FT – 29.06.2017	GST (First Amendment) Rules, 2017 incorporating amendments to rules 21, 24, 26 etc. w. e. f. 22.06.2017.
8.	08/2017 – 27.06.2017	1142-FT – 28.06.2017& 2318-FT– 29.12.2017	To prescribe Turnover limit for Composition levy up to rupees 75 lakh, to specify rates under composition levy and to debar manufacturers of ice cream, pan masala and tobacco products certain to opt under composition.
9.	09/2017 – 28.06.2017	1124-FT – 28.06.2017	Seeks to appoint 01.07.2017 as the date on which the provisions of sections 6 to 9, 11 to 21, 31 to 41, 42 except the proviso to section 42(9), 43except the proviso to section 43(9), 44 to 50, 53 to 138, 140 to 145, 147 to 163, 165 to

			174 of the Ordinance/Act.
10.	10/2017 – 28.06.2017	1151-FT – 29.06.2017	GST (Second Amendment) Rules, 2017 inserting Chapter IV to Chapter XVI and forms thereunder.
11.	11/2017 – 28.06.2017	1154-FT – 29.06.2017	Amendment of Verification mode notification to substitute EVC through net banking and EVC through common portal as verification mode in lieu of Bank account based OTP.
12.	12/2017 – 28.06.2017	1152-FT – 29.06.2017	To notify the digits of HSN Code to be mentioned in the tax invoice: – annual turnover up to 1.5 crore–NIL, 1.5 -5 crore- 2 and above 5 crore- 4.
13.	13/2017 – 28.06.2017	1153-FT – 29.06.2017	To specify interest rates under section 50(1) – 18%, section 50(3) – 24%, section 54(12) – 6%, section 56- 6% and proviso to section 56- 9%.
14.	14/2017 – 01.07.2017	1078-FT – 21.06.2017	Territorial jurisdictions of different charges, circles etc. under GST.
15.	15/2017 – 01.07.2017	1221-FT – 06.07.2017	GST (Third Amendment) Rules, 2017 inserting Chapter XVII to Chapter XIX containing rules relating to Inspection, search and seizure, Demands and Recovery, Offences and Penalties , and forms thereunder.
16.	16/2017 – 01.07.2017	N.A.	Conditions of LUT for export without payment of tax [T.C. No. 7/2017 – 19.07.2017].
17.	17/2017 – 29.07.2017	1385-FT – 01.08.2017	GST (Fourth Amendment) Rules,2017 substituting rule 34 and amending rules 24(4), 44, 46 etc.
18.	18/2017 – 08.08.2017	01–C.T./GST – 08.08.2017	Date Extension of GSTR 1 for July& August, 2017.
19.	19/2017 – 08.08.2017	02–C.T./GST – 08.08.2017	Date Extension of GSTR 2 for July& August, 2017.
20.	20/2017 – 08.08.2017	03–C.T./GST – 08.08.2017	Date Extension of GSTR 3 for July& August, 2017.
21.	21/2017 – 08.08.2017	04–C.T./GST – 08.08.2017	Introduction of date for filing of GSTR-3B for months of July & August, 2017 till 20.08.2017 and 20.09.2017 respectively.
22.	22/2017 – 17.08.2017	1456-FT – 17.08.2017	GST (Fifth Amendment) Rules, 2017 amending rules 40(1), 87 etc. and substituting FORM GST REG-13.
23.	23/2017 – 17.08.2017	05–C.T./GST – 17.08.2017	Date and conditions for filing GSTR- 3B for the month of July, 2017 extending date of furnishing GSTR-3B up to 28.08.2017 for persons opting to file FORM GST TRAN-1.
24.	24/2017 – 21.08.2017	06–C.T./GST – 21.08.2017	Further extension of date of filing of GSTR-3B and payment of tax for July, 2017 till 25.08.2017.
25.	25/2017 – 28.08.2017	N.A.	Extension of time period for filing of details in FORM GSTR-5A for month of July, 2017.
26.	26/2017 – 28.08.2017	07–C.T./GST – 28.08.2017	Extension of the time limit for ISD return for the months of July, 2017 and August, 2017 till 08.09.2017 and 23.09.2017

			respectively.
27.	27/2017 – 30.08.2017	1568-FT – 30.08.2017	GST (Sixth Amendment) Rules, 2017 substituting rule 122 to 126, and 137 relating to provisions of Anti profiteering, 138 regarding e-waybill, and introducing rules 138A to 138D.
27.1	N.A.	2275-FT – 21.12.2017	Corrigendum to Notifications No. 1151-F.T. dated 28.06.2017 and No. 1568-F.T. dated 30.08.2017.
28.	28/2017 – 01.09.2017	1591-FT – 04.09.2017	Waiver of late fee for GSTR 3B for July, 2017.
29.	29/2017 – 05.09.2017	08–C.T./GST – 05.09.2017	Extension of due dates for furnishing details/Return for the months of July & August, 2017.
30.	30/2017 – 11.09.2017	09–C.T./GST – 11.09.2017	Further Extension of time for furnishing details/Return for the month of July, 2017.
31.	31/2017 – 11.09.2017	10–C.T./GST – 11.09.2017	Extension of time limit for filing of GSTR-6 for July, 2017.
32.	32/2017 – 15.09.2017	1642-FT – 15.09.2017	Granting exemption to a casual taxable person making taxable supplies of handicraft goods and a person making inter-State taxable supplies of handicraft goods from the requirement to obtain registration if his all India turnover does not exceed rupees twenty lakh. .
33.	33/2017 – 15.09.2017	1665-FT – 18.09.2017	Seeks to appoint 18.09.2017 as the date on which section 51(1) shall come into force for registration of certain persons liable to deduct tax at source.
34.	34/2017 – 15.09.2017	1656-FT – 18.09.2017	GST (Seventh Amendment) Rules, 2017 inserting sub-rule (3A) of rule 3 and inserting a new rule 120A for revision of FORM GST TRAN-1 submitted earlier.
35.	35/2017 – 15.09.2017	11–C.T./GST – 18.09.2017	To specify the dates of furnishing GSTR-3B for the months of August, 2017 to December, 2017.
36.	36/2017 – 29.09.2017	1763-FT – 10.10.2017	GST (Eighth Amendment) Rules, 2017 incorporating heading of rule 120A, and amending rules 118, 119, 120 etc.
37.	37/2017 – 04.10.2017	N.A.	Notification on extension of facility of LUT to all exporters. [T.C. No. 10/2017 – 11.10.2017]
38.	N.A.	1157-FT – 30.06.2017	Constitution of West Bengal Authority for Advance Ruling.
39.	N.A.	1158-FT – 30.06.2017	Constitution of West Bengal Appellate Authority for Advance Ruling.
40.	N.A.	1637-FT – 14.09.2017	Appointment of member of West Bengal Authority for Advance Ruling.
41.	N.A.	1638-FT – 14.09.2017	Appointment of member of West Bengal Appellate Authority for Advance Ruling.
42.	N.A.	1639-FT – 14.09.2017	Constitution the West Bengal Screening Committee on anti-profiteering.

43.	38/2017 – 13.10.2017	1790-FT – 13.10.2017	Seeks to amend notification no. 1642-F.T.(32/2017-C.T.) dated 15.09.2017 so as to add certain items to the list of “handicrafts goods”.
44.	39/2017 – 13.10.2017	1791-FT – 13.10.2017	Seeks to cross-empower Central/State Tax officers for processing and grant of refund.
45.	40/2017 – 13.10.2017	1792-FT – 13.10.2017	Seeks to make payment of tax on issuance of invoice by registered persons having aggregate turnover less than Rs 1.5 crore.
46.	41/2017 – 13.10.2017	12–C.T./GST – 13.10.2017	Seeks to extend the time limit for filing of FORM GSTR-4 for the quarter July to September, 2017 till 15.11.2017.
47.	42/2017 – 13.10.2017	N.A.	Seeks to extend the time limit for filing of FORM GSTR-5A.
48.	43/2017 – 13.10.2017	13–C.T./GST – 13.10.2017	Seeks to extend the time limit for filing of FORM GSTR-6 for the months of July, August & September, 2017 till 15.11.2017.
49.	44/2017 – 13.10.2017	14–C.T./GST – 13.10.2017	Seeks to extend the time limit for submission of FORM GST ITC-01 in relation to the months of July to September, 2017 till 31.10.2017.
50.	45/2017 – 13.10.2017	1793-FT – 13.10.2017	Ninth amendment to GST Rules, 2017, substituting rule 3(3A) to allow a register person to opt for composition scheme on any date up to 31.03.2018.
51.	46/2017 – 13.10.2017	1794-FT – 13.10.2017	Seeks to amend notification No. 1142-F.T.(08/2017-C.T.) for increasing monetary limit of Composition Levy from rupees 75 lakh to one crore.
52.	47/2017 – 18.10.2017	1852-FT – 18.10.2017	Tenth amendment to GST Rules, 2017, amending rule 89 and FORM GST RFD-01 to enable refund of input tax credit to deemed exporters.
53.	48/2017 – 18.10.2017	1853-FT – 18.10.2017	Seeks to notify certain supplies as deemed exports.
54.	49/2017 – 18.10.2017	1854-FT – 18.10.2017	Seeks to notify the evidences required to be produced by the supplier of deemed export supplies for claiming refund under rule 89(2)(g) of the GST rules, 2017
55.	50/2017 – 24.10.2017	1888-FT – 24.10.2017	Seeks to waive late fee payable for delayed filing of FORM GSTR-3B for August, 2017 & September, 2017.
56.	51/2017 – 28.10.2017	1908-FT – 30.10.2017	Eleventh Amendment to GST Rules, 2017 incorporating amendments to rule 96 and 96A.
57.	52/2017 – 28.10.2017	15–C.T./GST – 31.10.2017	Seeks to extend the due date for submission of details in FORM GST-ITC-01 in relation to the months of July to September, 2017 till 30.11.2017.
58.	53/2017 –	16–C.T./GST –	Seeks to extend the due date for submission of details in

	28.10.2017	31.10.2017	FORM GST-ITC-04 in respect of goods sent to job worker in the quarter July to September, 2017 till 30.11.2017.
59.	54/2017 – 28.10.2017	17–C.T./GST – 31.10.2017	Seeks to extend the due date for filing FORM GSTR-2 and FORM GSTR-3 for the month of July, 2017.
60.	55/2017 – 15.11. 2017	2031-FT – 15.11.2017	Twelfth amendment to WBGST Rules, 2017 introducing manual filing of application etc., appointment of Appellate Authority, form for manual application of refund etc.
61.	56/2017 – 15.11. 2017	18–C.T./GST – 15.11.2017	Seeks to mandate the furnishing of return in FORM GSTR-3B till March, 2018 by the 20th of the succeeding month.
62.	57/2017 – 15.11. 2017	2032-FT – 15.11.2017	Seeks to prescribe quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of less than Rs.1.5 crore.
63.	58/2017 – 15.11. 2017	19–C.T./GST – 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 crore.
64.	59/2017 – 15.11. 2017	20–C.T./GST – 15.11.2017	Seeks to extend the time limit for filing of FORM GSTR-4 for the quarter July to September, 2017 till 24.12.2017.
65.	60/2017 – 15.11. 2017	21–C.T./GST – 15.11.2017	Seeks to extend the time limit for furnishing the return by a non-resident taxable person, in FORM GSTR-5, for the months of July to October, 2017 till 11.12.2017.
66.	61/2017 – 15.11. 2017	N.A.	Seeks to extend the time limit for furnishing the return in FORM GSTR-5A for the months of July to October, 2017(OIDAR)
67.	62/2017 – 15.11. 2017	22–C.T./GST – 15.11.2017	Seeks to extend the time limit for furnishing the return by an Input Service Distributor in FORM GSTR-6 for the month of July, 2017 till 31.12.2017.
68.	63/2017 – 15.11. 2017	23–C.T./GST – 15.11.2017	Seeks to extend the due date for submission of details in FORM GST- ITC-04 in respect of goods sent to job worker in the quarter July to September, 2017 till 31.12.2017.
69.	64/2017 – 15.11. 2017	2033-FT – 15.11.2017	Seeks to limit the maximum late fee payable for delayed filing of return in FORM GSTR-3B from October, 2017 onwards to 25 rupees per day. (In case of nil return filers, late fee is to be 10 rupees per day.)
70.	65/2017 – 15.11. 2017	2034 -FT – 15.11.2017	Seeks to exempt suppliers of services through an e-commerce platform liable to collect tax at source under section 52 of the CGST Act from obtaining compulsory registration under section 24(ix) of the Act provided their aggregate all India turnover does not exceed 20 lakh rupees.
71.	66/2017 – 15.11. 2017	2035-FT – 15.11.2017	Seeks to exempt all taxpayers from payment of tax on advances received in case of supply of goods.
72.	67/2017 –	24–C.T./GST –	Extension of time limit for filing FORM GST ITC-01 for July

	21.12.2017	21.12.2017	to November, 2017 till 31.01.2018.
73.	68/2017 – 21.12.2017	25–C.T./GST – 21.12.2017	Extension of time limit for filing FORM GSTR-5 for July to December, 2017 till 31.01.2018.
74.	69/2017 – 21.12.2017	N.A.	Seeks to extend the time limit for filing FORM GSTR-5A.
75.	70/2017 – 21.12.2017	2274-FT – 21.12.2017	Thirteenth Amendment to the WBGST Rules, 2017 containing substitution of some tables of FORM GSTR-1, FORM GST RFD-01 and FORM GST RFD-01A.
76.	71/2017 – 29.12.2017	2310-FT – 29.12.2017	Extension of time for furnishing GSTR-1 for QE September, 2017, December, 2017 and March, 2017 for registered persons having turnover upto 1.5 crore.
77.	72/2017 – 29.12.2017	26–C.T./GST – 29.12.2017	Extension of due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs.1.5 crore in supersession of notification No. 19 C.T./GST, dated the 15th November, 2017.
78.	73/2017 – 29.12.2017	2311-FT – 29.12.2017	Waiver of certain amount of late fee payable by any registered person for failure to furnish Form GSTR-4 by the due date.
79.	74/2017 – 29.12.2017	2312-FT – 29.12.2017	Appointment of the 1st day of February, 2018 as the effective date from which the provisions of serial number 2(viii) and 2(ix) of Notification No. 1568-F.T. dated 30.08.2017, shall come into force.
80.	75/2017 – 29.12.2017	2313-FT – 29.12.2017	Fourteenth amendment to the WBGST Rules, 2017 containing substitution of refund rule 89(4), rule 95 and FORMS GST REG-10, GSRR-11 and GST RFD-10 etc.

## Tax Notifications

**2018**

1.	1/2018 – 01.01.2018	7-F.T. – 02.01.2018	Seeks to further amend notification No.1142-F.T. dated 28.06.2017 (8/2017-CT) so as to prescribe effective rate of tax under composition scheme for manufacturers @ 0.5% on turnover in State and @0.5% of the taxable supplies of goods for other suppliers w. e. f. 01.01.2018.
2.	2/2018 – 20.01.2018	01/2018– C.T./GST– 24.01.2018	Seeks to extend the last date of filing FORM GSTR-3B for December, 2017 till 22.01.2018.
3.	3/2018 – 23.01.2018	117- F.T. – 24.01.2018	GST (First Amendment) Rules, 2018 containing amendment of rule 3(3A) regarding time for filing Form GST ITC-03 within 180 days, and rule 7 regarding rates under composition scheme, insertion of rule 31A relating to value of supply in case of lottery, gambling etc., further substitution of rule 138(e-way bill) etc.
4.	4/2018 – 23.01.2018	118- F.T. – 24.01.2018	Reduction of late fee in case of delayed filing of FORM GSTR-1 from Rs. 100 to Rs. 25 and Rs. 10 (for Nil outward supplies).
5.	5/2018 – 23.01.2018	119 –F.T. – 24.01.2018	Reduction of late fee in case of delayed filing of FORM GSTR-5 from Rs. 100 to Rs. 25 and Rs. 10 (for Nil outward supplies).
6.	6/2018 – 23.01.2018	120- F.T. – 24.01.2018	Reduction of late fee in case of delayed filing of FORM GSTR-5A from Rs. 100 to Rs. 25 and Rs. 10 (for Nil outward supplies).
7.	7/2018 – 23.01.2018	121- F.T. – 24.01.2018	Reduction of late fee in case of delayed filing of FORM GSTR-6 from Rs. 100 to Rs. 25 and Rs. 10 (for Nil outward supplies).
8.	8/2018 – 23.01.2018	02/2018– C.T./GST– 24.01.2018	Extension of date for filing the return in FORM GSTR-6 for the months of July, 2017 to February, 2018 till 31.03.2018.
9.	9/2018 – 23.01.2018	122- F.T. – 24.01.2018	Amendment of notification No. 1069-F.T. dated 21.06.2017 (4/2017-C.T. dated 19.06.2017) for notifying e-way bill website.
10.	10/2018 – 23.01.2018	N.A.	Amending notification No. 39/2017-Central Tax dated 13.10.2017 for cross-empowerment of State tax officers for processing and grant of refund
11.	11/2018 – 02.02.2018	165-F.T. – 05.02.2018	Seeks to postpone the coming into force of the e-waybill rules by rescinding Notification No. 2312-F.T.(74/2017-C.T.) dated 29.12.2017.

12.	12/2018 – 07.03.2018	281-F.T. – 07.03.2018	Amending the CGST/WBGST Rules, 2017 (Second Amendment Rules, 2018 including E-way Bill Rules)
13.	13/2018–CT Tax – 07.03.2018	282- F.T.-Tax – 07.03.2018	Rescinding notification No.06/2018-CT dated 23.01.2018/120-F.T. dated 24.01.2018, which reduced late fees on late filing of FORM GSTR-5A
14.	14/2018–CT- Tax – 23.03.2018	355- F.T.-Tax – 23.03.2018	Amending the CGST/WBGST Rules, 2017 (Third Amendment Rules, 2018) containing an explanation to rule 138 that the expressions ‘transported by railways’, ‘transportation of goods by railways’, ‘transport of goods by rail’ and ‘movement of goods by rail’ does not include cases where leasing of parcel space by Railways takes place.
15.	15/2018–CT- Tax – 23.03.2018	356 –F.T.-Tax – 23.03.2018	Notifies 1st April, 2018 as the date from which e-way bill rule 138[except sub-rule(7)], rule 138A to rules 138D shall come into force.
16.	16/2018–CT- Tax – 23.03.2018	04/2018– C.T./GST-Tax – 23.03.2018	Seeks to prescribe that the due dates for filing the return in FORM GSTR- 3B for the months of April to June,2018 shall be 20 <sup>th</sup> May, 2018, 20 <sup>th</sup> June, 2018 and 20 <sup>th</sup> July, 2018 respectively.
17.	17/2018–CT- Tax – 28.03.2018	390- F.T.-Tax – 28.03.2018	Seeks to prescribe that the due date for quarterly furnishing of FORM GSTR-1 for the quarter of April to June,2018 for those taxpayers with aggregate turnover of upto Rs.1.5crore shall be the 31 <sup>st</sup> July, 2018.
18.	18/2018–CT- Tax – 28.03.2018	05/2018– C.T./GST-Tax – 28.03.2018	Seeks to prescribe that the due dates for the furnishing of FORM GSTR-1 for the Months of April, May and June, 2018 for those taxpayers with aggregate turnover of more than Rs.1.5 crores shall be the 31st May, 2018, 10th June, 2018 and 10th July, 2018 respectively.
19.	19/2018–CT- Tax – 28.03.2018	06/2018– C.T./GST-Tax – 28.03.2018	Extension of date for filing the return in FORM GSTR-6 for the months of July, 2017 to April, 2018 till the 31st May, 2018.
20.	20/2018–CT- Tax – 28.03.2018	N.A.	Extension of due date for filing of application for refund under section 55 by notified agencies till before the expiry of eighteen months from the last date of the quarter in which such supply was received.



21.	21/2018-CT-Tax – 18.04.2018	518-F.T. – 18.04.2018	Amending the CGST/WBGST Rules, 2017 (Fourth Amendment Rules, 2018) containing amendment of refund rule relating to refund on account of inverted duty structure and Consumer Welfare Fund. Format of Final Return in Form GSTR-10 is inserted and Form GST DRC-07 is substituted.
22.	22/2018-CT-Tax – 14.05.2018	599-F.T. – 14.05.2018	Waiver of late fee for late filing of GSTR-3B for the months of October, 2017 to April, 2018 by a registered person who submitted GST TRAN-1 by 27.12.2017 but failed to file such TRAN-1, subject to the conditions that he has filed TRAN-1 within 10.05.2018 and GSTR-3B for those periods within 31.05.2018.
23.	23/2018-CT-Tax – 18.05.2018	09/2018- C.T./GST-Tax – 18.05.2018	Extension of due date of filing GSTR-3B for the month of April, 2018 from 20.05.2018 to 22.05.2018.
24.	24/2018-CT-Tax – 28.05.2018	10/2018- C.T./GST-Tax – 28.05.2018	To notify the National Academy of Customs, Indirect Taxes and Narcotics, Department of Revenue, Ministry of Finance, Government of India, as the authority to conduct the examination of GST practitioners as per the sub-rule (3) of rule 83.
25.	25/2018-CT-Tax – 31.05.2018	12/2018- C.T./GST-Tax – 31.05.2018	Seeks to extend the due date for filing of FORM GSTR-6 for the months from July, 2017 to June, 2018 till the 31st day of July, 2018.
26.	26/2018-CT-Tax – 13.06.2018	768-F.T. – 13.06.2018	Amending the CGST/WBGST Rules, 2017 (Fifth Amendment Rules, 2018) containing amendment of rules 89(5), 95(3)(a) w.e.f. 01.07.2017, rule 133(3), Forms GSTR-4, GST-RFD-01 and GST-RFD- 01A
27.	27/2018-CT-Tax – 13.06.2018	769-F.T. – 13.06.2018	Notifying the goods or the class of goods which shall, as soon as may be after its seizure under sub-section (2) of section 67 of the CGST/SGST Act, be disposed of by the proper officer, having regard to the perishable or hazardous nature etc.
28.	28/2018-CT-Tax – 19.06.2018	836-F.T. – 25.06.2018	Amending the CGST/WBGST Rules, 2017 (Sixth Amendment Rules, 2018) containing amendment of rule 58, rule 138C, rule 142 and insertion of FORM GST ENR-02.

29.	29/2018 – Central Tax– 06.07. 2018	916-F.T. – 06.07.2018	Amending the CGST/WBGST Rules, 2017 (Seventh Amendment Rules, 2018) containing amendment relating to renaming of the “Directorate General of Safeguards” as “Directorate General of Anti-profiteering” w.e.f. 12.06.2018.
30.	30/2018 – Central Tax– 30.07. 2018	15/2018– C.T./GST-Tax – 30.07.2018	Seeks to extend the due date for filing of FORM GSTR-6 for the months from July, 2017 to August, 2018 till the 30th day of September, 2018.
31.	31/2018- Central Tax– 06.08.2018	1081-F.T. – 06.08.2018	Seeks to lay down the special procedure for completing migration of taxpayers who received provisional IDs but could not complete the migration process.
32.	32/2018- Central Tax– 10.08.2018	16/2018– C.T./GST-Tax – 10.08.2018	Seeks to prescribe the due date for quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover more than Rs.1.5 crore for the months of July, 2018 to March, 2019
33.	33/2018- Central Tax– 10.08.2018	1143-F.T. – 14.08.2018  (w. e. f. 10.08.2018)	Seeks to extend the due dates for the furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of upto Rs.1.5 crore for the months of July, 2018 to March, 2019
34.	34/2018- Central Tax– 10.08.2018	17/2018– C.T./GST-Tax – 10.08.2018	Seeks to prescribe the due dates for filing FORM GSTR-3B for the months from July, 2018 to March, 2019
35.	35/2018- Central Tax– 21.08.2018	18/2018– C.T./GST-Tax – 21.08.2018	Seeks to extend due date of filing GSTR-3B for the month of July, 2018 till 24.08.2018.
36.	36/2018- Central Tax– 24.08.2018	N.A.	Seeks to extend the due dates for filing FORM GSTR-3B for the months of July, 2018 and August, 2018 by registered persons in Kerala and persons having principal place of business in Kodagu district in Karnataka or Mahe (Union territory of Puducherry)
37.	37/2018- Central Tax– 24.08.2018	N.A.	Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs. 1.5 crores for the months of July, 2018 and August, 2018 by registered persons in Kerala and persons having principal place of business in Kodagu district in

			Karnataka or Mahe (Union territory of Puducherry)
38.	38/2018- Central Tax- 24.08.2018	N.A.	Seeks to prescribe the due dates for quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of upto Rs.1.5 crores for the quarter July, 2018 to September, 2018 by registered persons in Kerala and persons having principal place of business in Kodagu district in Karnataka or Mahe (Union territory of Puducherry)
39.	39/2018- Central Tax- 04.09.2018	1339- F.T.- 13.09.2018 (w.e.f. 04.09.2018)	Notification amending the CGST Rules, 2017(Eighth Amendment Rules, 2018)
40.	40/2018- Central Tax- 04.09.2018	19/2018- C.T./GST.- 13.09.2018 (w.e.f. 04.09.2018)	Seeks to extend the due date for filing of FORM GST ITC-04
41.	41/2018- Central Tax- 04.09.2018	1340- F.T. - 13.09.2018 (w.e.f. 04.09.2018)	Seeks to waive the late fee paid under section 47 by certain classes of taxpayers
42.	42/2018- Central Tax- 04.09.2018	20/2018- C.T./GST.- 13.09.2018 (w.e.f. 04.09.2018)	Seeks to extend the due date for filing FORM GST ITC-01 by certain classes of persons
43.	43/2018- Central Tax- 10.09.2018	1341- F.T. - 13.09.2018 (w.e.f. 10.09.2018)	Seeks to extend the due date for filing of FORM GSTR - 1 for taxpayers having aggregate turnover upto Rs 1.5 crores
44.	44/2018- Central Tax- 10.09.2018	21/2018- C.T./GST.- 13.09.2018 (w.e.f. 10.09.2018)	Seeks to extend the due date for filing of FORM GSTR - 1 for taxpayers having aggregate turnover above Rs 1.5 crores
45.	45/2018- Central Tax- 10.09.2018	22/2018- C.T./GST.- 13.09.2018 (w.e.f. 10.09.2018)	Seeks to extend the due date for filing of FORM GSTR - 3B for newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers [Amends notf. No. 21/2017 and 56/2017 - CT].
46.	46/2018-	23/2018-	Seeks to extend the due date for filing of FORM GSTR - 3B

	Central Tax– 10.09.2018	C.T./GST.– 13.09.2018 (w.e.f. 10.09.2018)	for newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers [Amends notf. No. 35/2017 and 16/2018 - CT]
47.	47/2018- Central Tax– 10.09.2018	24/2018– C.T./GST.– 13.09.2018 (w.e.f. 10.09.2018)	Seeks to extend the due date for filing of FORM GSTR - 3B for newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers [Amends notf. No. 34/2018 - CT].
48.	48/2018- Central Tax– 10.09.2018	1342- F.T. – 13.09.2018 (w.e.f. 10.09.2018)	Seeks to make amendments (Ninth Amendment, 2018) to the CGST/WBGST Rules, 2017.
49.	49/2018- Central Tax– 13.09.2018	1343- F.T. – 13.09.2018	Notification amending the CGST/WBGST Rules, 2017 (Tenth Amendment Rules, 2018)
50.	50/2018- Central Tax– 13.09.2018	1344- F.T. – 13.09.2018	Seeks to bring section 51 of the CGST/WBGST Act (provisions related to TDS) into force w.e.f 01.10.2018
51.	51/2018- Central Tax– 13.09.2018	1345- F.T. – 13.09.2018	Seeks to bring section 52 of the CGST/WBGST Act (provisions related to TCS) into force w.e.f 01.10.2018
52.	52/2018- Central Tax– 20.09.2018	1427-F.T. – 28.09.2018 (w.e.f. 20.09.2018)	Seeks to notify the rate of tax collection at source (TCS) to be collected by every electronic commerce operator for intra-State taxable supplies
53.	53/2018- Central Tax– 09.10.2018	1505-F.T. – 12.10.2018	Seeks to make amendments (Eleventh Amendment, 2018) to the CGST/WBGST Rules, 2017. This notification restores rule 96(10) to the position that existed before the amendment carried out in the said rule by notification No. 39/2018- Central Tax dated 04.09.2018 (1339- F.T.– 13.09.2018).
54.	54/2018- Central Tax– 09.10.2018	1506-F.T. – 12.10.2018	Seeks to make amendments (Twelfth Amendment, 2018) to the CGST/WBGST Rules, 2017. This notification amends rule 96(10) to allow exporters who have received capital goods

		(w.e.f. 09.10.2018)	under the EPCG scheme to claim refund of the IGST paid on exports and align rule 89(4B) to make it consistent with rule 96(10).
55.	55/2018-Central Tax-21.10.2018	25/2018-C.T./GST.-26.10.2018 (w.e.f. 21.10.2018)	Seeks to extend the last date for filing of FORM GSTR-3B for the month of September, 2018 till 25.10.2018.
56.	56/2018-Central Tax-23.10.2018	1538-F.T. - 30.10.2018 (w.e.f. 23.10.2018)	Seeks to supersede Notification No. 1642-F.T., dated 15.09.2017 relating to handicrafts
57.	57/2018-Central Tax-23.10.2018	1539-F.T. - 30.10.2018 (w.e.f. 23.10.2018)	Seeks to exempt the authorities incurring expenditure subject to post-audit under Ministry of Defence from TDS compliance with retrospective effect from 1st October, 2018.
58.	58/2018-Central Tax-26.10.2018	1540-F.T. - 30.10.2018 (w.e.f. 26.10.2018)	Seeks to enable furnishing of final return (FORM GSTR-10) till 31.12.2018 by the person whose registration under the said Act has been cancelled on or before the 30th September, 2018.
59.	59/2018-Central Tax-26.10.2018	26/2018-C.T./GST.-30.10.2018 (w.e.f. 26.10.2018)	Seeks to extend the date of furnishing declaration (FORM ITC-04) till 31.12.2018.
60.	60/2018-Central Tax-30.10.2018	1570-F.T. - 02.11.2018 (w.e.f. 30.10.2018)	Seeks to make amendments to the CGST Rules, 2017(Thirteenth Amendment Rules, 2018). New insertion of rule 83A, rule 142A, Form GST DRC-07A and Form GST DRC-08A.
60.1	Corrigendum to 60/2018-CT-11.12.2018	1873-F.T. - 27.12.2018	Corrigendum to notification No. 60/2018-Central Tax

61.	61/2018-Central Tax-05.11.2018	1605-F.T. – 15.11.2018	Seeks to exempt supply from PSU to PSU from applicability of provisions relating to TDS.
62.	62/2018-Central Tax-29.11.2018	N.A.	Extending the due date for filing FORM GSTR-3B by taxpayers whose principal place of business in the district of Srikakulam in Andhra Pradesh (for the months of October and November, 2018) and 11 districts of Tamil Nadu (for the month of October, 2018)
63.	63/2018-Central Tax-29.11.2018	N.A.	Extending the due date for filing FORM GSTR-1 by taxpayers having aggregate turnover of more than 1.5 crore rupees and whose principal place of business is in Srikakulam district in the State of Andhra Pradesh (for the months of October and November, 2018) and for taxpayers having aggregate having aggregate turnover of more than 1.5 crore rupees whose principal place of business is in the eleven districts of Tamil Nadu (for the month of October, 2018)
64.	64/2018-Central Tax-29.11.2018	N.A.	Extending the due date for filing FORM GSTR-1 by taxpayers having aggregate turnover of upto 1.5 crore rupees and whose principal place of business is in Srikakulam district in the State of Andhra Pradesh (for the period July-September, 2018)
65.	65/2018-Central Tax-29.11.2018	N.A.	Extending the due date for filing FORM GSTR-4 by taxpayers whose principal place of business is in Srikakulam district in the State of Andhra Pradesh for the period July to September, 2018
66.	66/2018-Central Tax-29.11.2018	27/2018-C.T./GST.-29.11.2018	Extending the due date for filing of FORM GSTR – 7 for the months of October, 2018 to December, 2018 till 31.01.2019
67.	67/2018-Central Tax-31.12.2018	1890-F.T.-31.12.2018	Seeks to extend the time period specified in notification No. 31/2018-CT dated 06.08.2018 for completing migration of taxpayers who received provisional IDs but could not complete the migration process to furnish the requisite details to the jurisdictional nodal officer of the Central Government or State Government on or before 31st January, 2019 and the requisite details by email to

			GSTN by 28th February, 2019.
68.	68/2018-Central Tax-31.12.2018	28/2018-C.T./GST-31.12.2018	Seeks to extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers till 31.03.2019 [Amends notf. No. 21/2017 and 56/2017 - CT].
69.	69/2018-Central Tax-31.12.2018	29/2018-C.T./GST-31.12.2018	Seeks to extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers till 31.03.2019 [Amends notf. No. 35/2017 and 16/2018 - CT]
70.	70/2018-Central Tax-31.12.2018	30/2018-C.T./GST-31.12.2018	Seeks to extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers till 31.03.2019 [Amends notf. No. 34/2018 - CT].
71.	71/2018-Central Tax-31.12.2018	1891-F.T.-31.12.2018	Seeks to extend the time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers having turnover upto 1.5 crore rupees
72.	72/2018-Central Tax-31.12.2018	31/2018-C.T./GST-31.12.2018	Seeks to extend the time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers having turnover above 1.5 crore rupees
73.	73/2018-Central Tax-31.12.2018	1892-F.T.-31.12.2018	Seeks to amend notification No. 50/2018- Central Tax dated the 13th September, 2018 to exempt supplies made by Government Departments and PSUs to other Government Departments and vice-versa from TDS
74.	74/2018-Central Tax-31.12.2018	1893-F.T.-31.12.2018	Seeks to amend the CGST Rules, 2017 (Fourteenth Amendment Rules, 2018)
75.	75/2018-Central Tax-31.12.2018	1894-F.T.-31.12.2018	Seeks to fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-1 for the period July, 2017 to September, 2018 in specified cases.
76.	76/2018-	1895-F.T.-	Seeks to specify the late fee payable for delayed filing of

	Central Tax- 31.12.2018	31.12.2018	FORM GSTR-3B and fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-3B for the period July, 2017 to September, 2018 in specified cases.
77.	77/2018- Central Tax- 31.12.2018	1896-F.T.- 31.12.2018	Seeks to fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-4 for the period July, 2017 to September, 2018.
78.	78/2018- Central Tax- 31.12.2018	31/2018- C.T./GST- 31.12.2018	Seeks to extend the due date for furnishing FORM ITC-04 for the period from July, 2017 to December, 2018 till 31.03.2019.
79.	79/2018- Central Tax- 31.12.2018	N.A.	Seeks to amend notification No. 2/2017 - Central Taxes dated 19.06.2017 regarding appointment of classes of officers for carrying out the purposes of the GST Act.



**List of WBGST Tax Notifications vis-a vis Central Notification with Subject**

**Tax (Rate) Notifications**

**2017**

<b>Sl. No.</b>	<b>Centre's Notification No. &amp; Date</b>	<b>State's Notification No. &amp; Date</b>	<b>Brief Subject</b>
<b>1.</b>	01/2017 (Rate) – 28.06.2017	1125-FT – 28.06.2017	Schedule of tax rates on taxable goods under GST.
<b>1.1.</b>	Corrigendum – 30.06.2017	1176-FT – 30.06.2017	Corrigendum 1 to goods rate notification No. 1125-F.T.
<b>1.2.</b>	Corrigendum – 12.07.2017	1277-FT – 14.07.2017 2159-F.T.– 01.12.2017	Corrigendum 2 to goods rate notification No. 1125-F.T. reducing rate of bran, sharps and other residues of cereals etc. to 5%, of dried citrus fruit to 12% etc.
<b>1.3.</b>	Corrigendum – 27.07.2017	1351-FT – 27.07.2017	Corrigendum 3 to goods rate notification No. 1125-F.T. reducing rate of mishri, batasha, lobhan to 5%, desiccated coconuts and soft or hard dates to 12% etc.
<b>2.</b>	02/2017 (Rate) – 28.06.2017	1126-FT – 28.06.2017	Schedule of Exempted goods u/s 11(1) of the GST Act.
<b>2.1.</b>	Corrigendum – 12.07.2017	1278-FT – 14.07.2017	Corrigendum 1 to Schedule for exempted goods notification No. 1126-F.T.
<b>2.2.</b>	Corrigendum – 27.07.2017	1357-FT – 27.07.2017	Corrigendum 2 to Schedule for exempted goods notification No. 1126-F.T.
<b>3.</b>	03/2017 (Rate) – 28.06.2017	1127-FT – 28.06.2017	2.5 % concessional rate of goods required in connection with petroleum operations or coal bed methane operations.
<b>4.</b>	04/2017 (Rate) – 28.06.2017	1128-FT – 28.06.2017	Schedule of taxable goods on which tax is payable by the recipient on reverse charge mechanism u/s 9(3), viz. cashew nuts, tendu leaves etc.
<b>5.</b>	05/2017 (Rate) – 28.06.2017	1129-FT – 28.06.2017	Supplies of goods in respect of which no refund of unutilised input tax credit shall be allowed under section 54 (3).
<b>6.</b>	06/2017 (Rate) – 28.06.2017	1130-FT – 28.06.2017	Refund of 50% Central/ State tax paid on all inward supplies of goods by CSD, under Ministry of Defence when such goods are sold to unit run canteen or to authorised customers of CSD.
<b>7.</b>	07/2017 (Rate) – 28.06.2017	1131-FT – 28.06.2017	Exempting taxable supplies of goods made by CSD, to Unit Run Canteens etc.

8.	08/2017 (Rate) – 28.06.2017	1132-FT – 28.06.2017	Exemption from tax payable on goods under reverse charge mechanism u/s 9(4) upto Rs. 5000/- per day.
9.	09/2017 (Rate) – 28.06.2017	1133-FT – 28.06.2017	Exemption for Tax Deductors from payment of tax on reverse charge mechanism u/s 9(4).
10.	10/2017 (Rate) – 28.06.2017	1134-FT – 28.06.2017	Exemption for persons dealing in buying and selling of second hand goods, who pays tax under margin scheme from payment of tax on reverse charge mechanism u/s 9(4).
11.	11/2017 (Rate) – 28.06.2017	1135-FT – 28.06.2017	Schedule of tax rates on services under GST.
12.	12/2017 (Rate) – 28.06.2017	1136-FT – 28.06.2017	Schedule for Exempted services u/s 11(1) under GST.
13.	13/2017 (Rate) – 28.06.2017	1137-FT – 28.06.2017	Schedule of taxable services on which tax is payable by the recipient on reverse charge mechanism u/s 9(3), e.g. GTA service, Advocate service etc.
13.1	Corrigendum	1736-FT – 25.09.2017	Corrigendum to Schedule for RCM notification No. 1137-F.T. on services relating to Advocate Service.
14.	14/2017 (Rate) – 28.06.2017	1138-FT – 28.06.2017	Services by way of any activity in relation to a function entrusted to Panchayat under Article 243G of the Constitution to be treated neither as a supply of goods nor a supply of service. [u/s 7(2)].
15.	15/2017 (Rate) – 28.06.2017	1139-FT – 28.06.2017	Supplies of real estate service specified in 5(b) of Schedule II are not eligible for refund of unutilized ITC u/s 54(3).
16.	16/2017 (Rate) – 28.06.2017	1140-FT – 28.06.2017	To specify United Nations or a specialized international organization and foreign diplomats etc. as the persons eligible to get refund u/s 55, and the conditions thereof.
17.	17/2017 (Rate) – 28.06.2017	1141-FT – 28.06.2017	Categories of services the tax on which shall be paid by the electronic commerce operator u/s 9(5).
18.	18/2017 (Rate) – 30.06.2017	1175-FT – 30.06.2017	Amendment 1 to Rate Schedule of taxable goods notification No. 1125-F.T. reducing rate of tax on <b>fertilizers</b> from 12% to 5%.
19.	19/2017 (Rate) – 18.08.2017	1475-FT – 18.08.2017	Amendment 2 to Rate Schedule of taxable goods notification No. 1125-F.T. reducing rate of tax on <b>tractor parts</b> from 28% to 18%.
20.	20/2017 (Rate) –	1497-FT –	Amendment 1 to Rate Schedule of taxable

	22.08.2017	22.08.2017	services notification No. 1135-F.T. reducing rate of tax on certain works contract services to Government etc. from 18% to 12% etc.
21.	21/2017 (Rate) – 22.08.2017	1498-FT – 22.08.2017	Amendment 1 to Schedule for Exempted services notification No. 1136-F.T. exempting services <b>to and by FIFA</b> related to any event under FIFA World Cup 2017 and services provided by <b>Fair price shops to Government.</b>
22.	22/2017 (Rate) – 22.08.2017	1499-FT – 22.08.2017	Amendment 1 to Notification regarding tax payable on services on RCM notification No. 1137-F.T. on GTA services.
23.	23/2017 (Rate) – 22.08.2017	1500-FT – 22.08.2017	To specify that tax on services of housekeeping - plumbing etc. made through an ECO shall be paid by such ECO u/s 9(5).
24.	24/2017 (Rate) – 21.09.2017	1684-FT – 21.09.2017	Amendment 2 to Rate Schedule of taxable services notification No. 1135-F.T. reducing rate of tax on works contract services to Government etc. in relation to <b>non-commercial civil works, educational and clinical establishment</b> etc. from 18% to 12% .
25.	25/2017 (Rate) – 21.09.2017	1685-FT – 21.09.2017	Amendment 2 to Schedule for Exempted services notification No. 1136-F.T. exempting services by way of <b>admission</b> to the events organised under <b>FIFA World Cup 2017.</b>
26.	26/2017 (Rate) – 21.09.2017	1700-FT – 21.09.2017	Exemption of supply of <b>heavy water and nuclear fuels</b> to the <b>Nuclear Power Corporation of India Ltd.</b>
27.	27/2017 (Rate) – 22.09.2017	1713-FT – 22.09.2017	Amendment 3 to Rate Schedule of taxable goods notification No. 1125-F.T. reducing rates of tax several commodities, and amending provisions relating to commodities put up in unit container (brand name).
28.	28/2017 (Rate) – 22.09.2017	1714-FT – 22.09.2017	Amendment 1 to Schedule of exempted goods notification No. 1126-F.T. exempting <b>idols of clay, cotton seed oil cake</b> etc. and specifying list of <b>indigenous handmade musical instruments.</b>
29.	29/2017 (Rate) – 22.09.2017	1715-FT – 22.09.2017	Amendment 1 to Notification No. 1129-F.T. [05/2017-C.T.(Rate)] –no refund of accumulated ITC on Corduroy fabrics.
30.	30/2017 (Rate) – 29.09.2017	1762-FT – 10.10.2017	Amendment 3 to Schedule for Exempted services notification No. 1136-F.T. exempting supply of services associated with <b>transit cargo to Nepal and Bhutan.</b>

31.	31/2017 (Rate) – 13.10.2017	1795-FT– 13.10.2017	Amendment 3 to Rate Schedule of taxable services notification No. 1135-F.T. reducing rate of tax on printing, leasing of motor vehicle etc. and introducing Government Entity.
32.	32/2017 (Rate) – 13.10.2017	1796-FT– 13.10.2017	Amendment 4 to Schedule for Exempted services notification No. 1136-F.T. exempting services by way of <b>admission</b> to the events organised under <b>FIFA World Cup 2017</b> .
33.	33/2017 (Rate) – 13.10.2017	1797-FT– 13.10.2017	Amendment 2 to Notification regarding tax payable on services on RCM notification No. 1137-F.T. regarding supply of services by the members of the <b>Overseeing Committee to RBI</b> .
34.	34/2017 (Rate) – 13.10.2017	1798-FT– 13.10.2017	Amendment 4 to Rate Schedule of taxable goods notification No. 1125-F.T. reducing rates of tax on several commodities including sliced dried mango, khakra etc.
35.	35/2017 (Rate) – 13.10.2017	1799-FT– 13.10.2017	Amendment 2 to Schedule of exempted goods notification No. 1126-F.T. exempting <b>duty credit scrips</b> , supply of goods <b>by a Government Entity</b> to Government etc. against consideration received as <b>grant</b> .
36.	36/2017 (Rate) – 13.10.2017	1800-FT– 13.10.2017	Amendment 1 to Schedule of taxable goods on which tax is payable by the recipient on RCM notification No. 1128-F.T. [04/2017-C.T.(Rate)] u/s 9(3) requiring a registered dealer to pay tax on RCM on used vehicle etc. when purchased from Government or a local authority.
37.	37/2017 (Rate) – 13.10.2017	1801-FT– 13.10.2017	Seeks to prescribe Tax rate on the leasing of motor vehicles purchased by lessor before 01.07.2017. (65%)
38.	38/2017 (Rate) – 13.10.2017	1802-FT– 13.10.2017	Suspension of provision of tax payable on RCM under section 9(4) till 31.03.2018 by amending to Notification No. 1132-F.T. [08/2017(Rate)].
39.	39/2017 (Rate) – 18.10.2017	1851-FT– 13.10.2017	Seeks to reduce GST rate on Food preparations for free distribution to economically weaker sections of the society ( <b>Pushtahaar</b> ).
40.	40/2017 (Rate) – 23.10.2017	1874-FT– 23.10.2017	Seeks to prescribe state Tax rate of 0.05% on intra-State supply of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions.
41.	41/2017 (Rate) – 14.11.2017	2019-FT– 14.11.2017	Amendment 5 to Rate Schedule of taxable goods notification No. 1125-F.T. reducing rates of tax on several commodities including <b>178 items from 28% to 18% or less</b> .

42.	42/2017 (Rate) – 14.11.2017	2020-FT– 14.11.2017	Amendment 3 to Schedule of exempted goods notification No. 1126-F.T. exempting bangles of lac/shellac, guar meal etc.
43.	43/2017 (Rate) – 14.11.2017	2021-FT– 14.11.2017	Amendment 2 to Schedule of taxable goods on which tax is payable by the recipient on RCM notification No. 1128-F.T. [04/2017-C.T.(Rate)] u/s 9(3) requiring a registered dealer to pay tax <b>on cotton on RCM.</b>
44.	44/2017 (Rate) – 14.11.2017	2022-FT– 14.11.2017	Amendment 2 to Notification No. 1129-F.T. [05/2017-C.T. (Rate)] –no refund of accumulated ITC on <b>textile materials.</b>
45.	45/2017 (Rate) – 14.11.2017	2023-FT– 14.11.2017	This notification seeks to prescribe 2.5% concessional rates on certain goods supplies to specific public funded research institute and subject to specified condition [ new stand-alone notification]
46.	46/2017 (Rate) – 14.11.2017	2024-FT– 14.11.2017	Amendment 4 to Rate Schedule of taxable services notification No. 1135-F.T. reducing rate of tax on restaurant services to 5%.
47.	47/2017 (Rate) – 14.11.2017	2025-FT– 14.11.2017	Amendment 4 to Schedule for Exempted services notification No. 1136-F.T. exempting services by way of <b>admission to a protected monument.</b>



## Tax (Rate) Notifications

**2018**

1.	01/2018 (Rate) – 25.01.2018	129-FT– 25.01.2018	Amendment 5 to Rate Schedule of taxable services notification No. 1135-F.T. reducing rate of tax on construction services provided by sub-contractor in case of Government contracts, tailoring services etc.
2.	02/2018 (Rate) – 25.01.2018	130-FT– 25.01.2018	Amendment 5 to Schedule for Exempted services notification No. 1136-F.T. exempting pure services provided to a Government Entity, composite supply of goods and services where value of goods is not more than 25%, etc.
3.	03/2018 (Rate) – 25.01.2018	131-FT– 25.01.2018	Amendment 3 to Notification regarding tax payable on services on RCM notification No. 1137-F.T. to specify services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a registered person under GST to be taxed under RCM u/s 9(3).
4.	04/2018 (Rate) – 25.01.2018	132-FT– 25.01.2018	Seeks to provide special procedure with respect to payment of tax by registered person supplying service by way of construction against transfer of development right and vice versa.
5.	05/2018 (Rate) – 25.01.2018	133-FT– 25.01.2018	Seeks to exempt Central Government's share of Profit Petroleum from State tax.
6.	06/2018 (Rate) – 25.01.2018	134-FT– 25.01.2018	Amendment 6 to Rate Schedule of taxable goods notification No. 1125-F.T. reducing rates of tax on several commodities including tamarind kernel powder, Mehendi paste in cones , drinking water packed in 20 litres bottles etc.
7.	07/2018 (Rate) – 25.01.2018	135-FT– 25.01.2018	Amendment 4 to Schedule of exempted goods notification No. 1126-F.T. exempting cotton seed oil cake, parts of hearing aid etc..
8.	08/2018 (Rate) – 25.01.2018	136-FT– 25.01.2018	Seeks to exempt certain portion of tax on old and used goods motor vehicles.

9.	09/2018 (Rate) – 25.01.2018	137-FT– 25.01.2018	Seeks to amend notification No. 2023-F.T. [45/2017-C.T.(rate)] dated 14.11.2017 so as to correct name of certain Department/Institution.
10.	10/2018 (Rate) – 23.03.2018	357-FT– 23.03.2018	Seeks to exempt payment of tax under section 9(4) of the CGST/WBGST Act, 2017 till 30.06.2018 by amending Notification No. 8/2017-CT(Rate)/1132-F.T. both dated 28.06.2017.
11.	11/2018 (Rate) – 28.05.2018	760-FT– 12.06.2018 w.e.f. 28.05.2018	Seeks to amend notification No. 04/2017-Central Tax (Rate)/1128-FT both dated 18.06.2017, to specify that tax on supply Priority Sector Lending Certificate(PSLC) (goods) supplied by a registered person shall be payable by the recipient registered person on RCM basis.
12.	12/2018 (Rate) – 29.06.2018	915-F.T. – 06.07.2018	Extension of suspension of reverse charge mechanism under section 9 (4) of the CGST Act, 2017 till 30.09.2018.
13.	13/2018 (Rate) – 26.07.2018	1029-F.T. – 27.07.2018	Seeks to amend notification No. 11/2017-Central Tax (Rate)/1135-F.T. both dated 28.06.2017 so as to notify rates of various services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.
14.	14/2018 (Rate) – 26.07.2018	1030-F.T. – 27.07.2018	Seeks to amend notification No. 12/2017-Central Tax (Rate)/1136-F.T. both dated 28.06.2017 so as to notify exempt some services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.
15.	15/2018 (Rate) – 26.07.2018	1031-F.T. – 27.07.2018	Seeks to amend notification No. 13/2017-Central Tax (Rate)/1137-F.T. both dated 28.06.2017 so as to specify services supplied by individual Direct Selling Agents (DSAs) to banks/ non-banking financial company (NBFCs) to be taxed under Reverse Charge Mechanism (RCM).
16.	16/2018 (Rate) – 26.07.2018	1032-F.T. – 27.07.2018	Seeks to amend notification No. 14/2017-Central Tax (Rate)/1138-F.T. both dated 28.06.2017 to notify that services by way of any activity in relation to a function entrusted to a municipality



			under Article 243W shall be treated neither as a supply of good nor a service.
17.	17/2018 (Rate) – 26.07.2018	1033-F.T. – 27.07.2018	Seeks to insert explanation in an item in notification No. 11/2017-Central Tax (Rate)/1135-F.T. both dated 28.06.2017 by exercising powers conferred under section 11(3) of CGST Act, 2017.
18.	18/2018 (Rate) – 26.07.2018	1034-F.T. – 27.07.2018	Seeks to amend Notification No. 1/2017-Central Tax (Rate)/1125-F.T. dated 28-06-2017 to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018
18.1	N.A.	1358-F.T. – 14.09.2018	Corrigendum to notification no. 1034-F.T. [18/2018-State Tax (Rate)] dated 27.07.2018
19.	19/2018 (Rate) – 26.07.2018	1035-F.T. – 27.07.2018	Seeks to amend Notification No. 2/2017-Central Tax (Rate)/1126-f.T. dated 28-06-2017 to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018
19.1	N.A.	1571-F.T. – 02.11.2018	Corrigendum to notification no. 1035-F.T. [19/2018-State Tax (Rate)] dated 27.07.2018
20.	20/2018 (Rate) – 26.07.2018	1036-F.T. – 27.07.2018	Seeks to amend Notification No. 5/2017-Central Tax (Rate)/1129-F.T. dated 28-06-2017 to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018
21.	21/2018 (Rate) – 26.07.2018	1037-F.T. – 27.07.2018	Seeks to prescribe concessional rate on specified handicraft items, to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018
22.	22/2018 (Rate) – 06.08.2018	1080-F.T. – 06.08.2018	Seeks to exempt payment of tax under section 9(4) of the CGST Act,2017 till 30.09.2019.
23.	23/2018 (Rate) – 20.09.2018	1426-F.T. – 28.09.2018	Seeks to insert explanation in an entry in notification No. 12/2017 – Central Tax (Rate) by exercising powers conferred under section 11(3) of CGST Act, 2017.

24.	24/2018 (Rate) – 31.12.2018	1897-F.T.– 31.12.2018	Seeks to amend notification No 1/2017-Central Tax (Rate) dated 28.06.2017 to change GST rates on goods as per recommendations of the GST Council in its 31st meeting held on 22.12.2018.
25.	25/2018 (Rate) – 31.12.2018	1898-F.T.– 31.12.2018	Seeks to amend notification 2/2017-Central Tax (Rate) dated 28.06.2017 to exempt GST on goods as per recommendations of the GST Council in its 31st meeting held on 22.12.2018.
26.	26/2018 (Rate) – 31.12.2018	1899-F.T.– 31.12.2018	Seeks to exempt central tax/State tax on supply of gold by nominated agencies to exporters of gold jewellery
27.	27/2018 (Rate) – 31.12.2018	1900-F.T.– 31.12.2018	Seeks to amend notification No 11/2017-Central Tax (Rate) dated 28.06.2017 so as to notify GST rates of various services as recommended by the GST Council in its 31st meeting held on 22.12.2018.
28.	28/2018 (Rate) – 31.12.2018	1901-F.T.– 31.12.2018	Seeks to amend notification No 12/2017-Central Tax (Rate) dated 28.06.2017 so as to exempt certain services as recommended by the GST Council in its 31st meeting held on 22.12.2018.
29.	29/2018 (Rate) – 31.12.2018	1902-F.T.– 31.12.2018	Seeks to amend notification No 13/2017-Central Tax (Rate) dated 28.06.2017 so as to specify services to be taxed under Reverse Charge Mechanism (RCM) as recommended by the GST Council in its 31st meeting held on 22.12.2018.
30.	30/2018 (Rate) – 31.12.2018	1903-F.T.– 31.12.2018	Seeks to insert an explanation in 11/2017-Central Tax (Rate) dated 28.06.2017 by exercising powers conferred under section 11(3) of CGST Act, 2017.

Notifications relating to Removal of Difficulties Orders

2017

1.	Order No. 01/2017CT – 13.10.2017	1803-FT– 13.10.2017	To remove difficulties in implementing provisions of composition scheme for
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Notifications relating to Removal of Difficulties Orders

2018

1.	Order No. 01/2018 CT – 11.12.2018	1872-FT– 27.12.2018	Removal of difficulty order regarding extension of due date for filing of Annual return (in FORMs GSTR-9, GSTR-9A and GSTR-9C) for FY 2017-18 till 31st March, 2019
2.	Order No. 02/2018 CT – 31.12.2018	1887-FT– 31.12.2018	Seeks to extend the due date for availing ITC on the invoices or debit notes relating to such invoices issued during the FY 2017-18 till the due date for furnishing of return for the month of March, 2019
3.	Order No. 03/2018 CT – 31.12.2018	1888-FT– 31.12.2018	Seeks to amend Removal of Difficulty Order No. 1/2018 dated 11.12.2018 so as to extend the due date for furnishing of annual returns in FORM GSTR-9, FORM GSTR-9A and reconciliation statement in FORM GSTR-9C for the FY 2017-2018 till 30.06.2019.
4.	Order No. 04/2018 CT – 31.12.2018	1889-FT– 31.12.2018	Seeks to extend the due date for furnishing the statement in FORM GSTR-8 by e-commerce companies for the months of October to December, 2018 till 31.01.2019.