

Notifications & Circulars on GST

Sr No	Notificaiton No & Date of Issue	Subject of Notification	Link
Central Tax			
1	53/2018-Central Tax ,dt. 09-10-2018	Seeks to make amendments (Eleventh Amendment, 2018) to the CGST 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.	http://www.servicetax.gov.in/resources//htdocs-cbec/gst/notfctn-53-central-tax-english-2018.pdf
2	54/2018-Central Tax ,dt. 09-10-2018	Seeks to make amendments (Twelfth Amendment, 2018) to the CGST Rules, 2017. This notification amends rule 96(10) to allow exporters who have received capital goods 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).	http://www.servicetax.gov.in/resources//htdocs-cbec/gst/notfctn-54-central-tax-english-2018.pdf
Sr No	Notificaiton No & Date of Issue	Subject of Notification	Link
Union Territory Tax			
1	14/2018-Union Territory Tax,dt. 08-10-2018	Seeks to notify the constitution of the Authority for Advance Ruling in the Union Territories (without legislature)	http://www.servicetax.gov.in/resources//htdocs-cbec/gst/Notification-14-2018-Union-Territory-Tax-English.pdf
2	15/2018-Union Territory Tax,dt. 08-10-2018	Seeks to notify the constitution of the Appellate Authority for Advance Ruling in the Union Territories (without legislature).	http://www.servicetax.gov.in/resources//htdocs-cbec/gst/Notification-15-2018-Union-Territory-Tax-English.pdf
Sr No	Circular No & Date of Issue	Subject of Circular	Link
Central Tax			
1	68/2018, dt. 05-10-2018	Circular on notifications issued under CGST Act, 2017 applicable to Goods and Services Tax (Compensation to States) Act, 2017	http://www.servicetax.gov.in/resources//htdocs-cbec/gst/Circular-No-68.pdf