

EXPORT PROMOTION COUNCIL FOR EOUs & SEZs

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Dy. Director General

No.EPC/SEZ/AM-18
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EPCES CIRCULAR NO. 308

Sub : GST Update, Notification No. 22/2018-Central Tax (Rate) dated 6.8.2018

Government of India *vide Notification No. 22/2018- Central Tax (Rate) dated 6 August 2018*, has further extended the exemption on intra-State supplies of goods and services or both received by a registered person from any unregistered supplier from whole of the central tax leviable under Section 9(4) of the Central Goods and Services Tax Act, 2017 till **30th September 2019**.

Copy of the said notification is attached herewith for your reference.

In addition to that a similar notification has also been issued under the Integrated Goods and Services Tax Act, 2017 (IGST) wherein the exemption on inter-State supplies of goods and services or both received by a registered person from any unregistered supplier from whole of the integrated tax leviable under Section 5(4) of the IGST has been extended till **30th September 2019**.

This is for kind information of the members.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i)]
Government of India, Ministry of Finance
Department of Revenue Central Board of Indirect Taxes and Customs

Notification No. 22/2018 – Central Tax (Rate)
New Delhi, the 6th August, 2018

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), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 8/2017 – Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 680 (E), dated the 28th June, 2017, and last amended vide notification No. 12/2018-Central Tax (Rate), dated the 29th June, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 594 (E), dated the 29th June, 2018, namely:-

In the said notification, for the figures, letters and words “30th day of September, 2018”, the figures, letters and words “30th day of September, 2019” shall be substituted.

[F. No.349/58/2017-GST (Pt.)]

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

Note: - The principal notification No.8/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R. 680 (E), dated the 28th June, 2017 and last amended vide notification No. 12/2018-Central Tax (Rate), dated the 29th June, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 594 (E), dated the 29th June, 2018.