

F. No. 296/4/2018- CX-9
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

New Delhi, dated the 30.07.2018

Office Memorandum

Subject:-Weekly Report in respect of important developments in CBEC for the week –23.07.18 to 27.07.18 reg.

Based on the inputs received from various sections, following is the compilation of the important developments for the week –23.07.18 to 27.07.18.

1. Administrative Changes:-

- Order regarding extension of loan period of Shri Anuj Gogia, IRS (C&CE:1992) with Enforcement Directorate for further period of 03 months, has been issued vide Office Order No. 118/2018 dated 23.07.2018.
- Order regarding extension of loan period of Shri Y.P. Singh, IRS (C&CE:1992) with Enforcement Directorate for further period of 03 months, has been issued vide Office Order No. 119/2018 dated 23.07.2018.
- Order regarding assignment of additional charges to 04 (four) IRS(C&CE) Group A officers to hand queries related to GST on Twitter/ E-mail, has been issued vide Office Order No. 120/2018 dated 25.07.2018.

2. Legislative Changes:-

- Notification No. 55/2018-Cus, dated 26.07.2018 has been issued to exempt IGST calculated on the assessable value over and above the value (Pool in Price) at which Urea is sold by Department of Fertilizers to Fertilizer Marketing Entities on high sea sale basis.
- Notification No. 13/2018-Central Tax (Rate) ,dt. 26-07-2018 has been issued to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.
- Notification No. 14/2018-Central Tax (Rate) ,dt. 26-07-2018 has been issued to amend notification No. 12/2017- Central Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.
- Notification No. 15/2018-Central Tax (Rate) ,dt. 26-07-2018 has been issued to amend notification No. 13/2017- Central Tax (Rate) 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).
- Notification No. 16/2018-Central Tax (Rate) ,dt. 26-07-2018 has been issued to amend notification No. 14/2017- Central Tax (Rate) 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.
- Notification No. 17/2018-Central Tax (Rate) ,dt. 26-07-2018 has been issued to insert explanation in an item in notification No. 11/2017 – Central Tax (Rate) by exercising powers conferred under section 11(3) of CGST Act, 2017.
- Notification No. 18/2018-Central Tax (Rate) ,dt. 26-07-2018 has been issued to amend Notification No. 01/2017-Central Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018.
- Notification No. 19/2018-Central Tax (Rate) ,dt. 26-07-2018 has been issued to amend Notification No. 02/2017-Central Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018.

- Notification No. 20/2018-Central Tax (Rate) ,dt. 26-07-2018 has been issued to amend Notification No 05/2017-Central Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018
- Notification No. 21/2018-Central Tax (Rate) ,dt. 26-07-2018 has been issued to prescribe concessional CGST rate on specified handicraft items, to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018.
- Notification No. 14/2018-Integrated Tax (Rate) ,dt. 26-07-2018 has been issued to amend notification No. 8/2017- Integrated Tax (Rate) so as to notify IGST rates of various services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.
- Notification No. 15/2018-Integrated Tax (Rate) ,dt. 26-07-2018 has been issued to amend notification No. 9/2017- Integrated Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.
- Notification No. 16/2018-Integrated Tax (Rate) ,dt. 26-07-2018 has been issued to amend notification No. 10/2017- Integrated Tax (Rate) 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).
- Notification No. 17/2018-Integrated Tax (Rate) ,dt. 26-07-2018 has been issued to amend notification No. 11/2017- Integrated Tax (Rate) 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.
- Notification No. 18/2018-Integrated Tax (Rate), dt 26.07.2018 has been issued to insert explanation in an item in notification No. 8/2017 – Integrated Tax (Rate) by exercising powers conferred under section 6(3) of IGST Act, 2017.
- Notification No. 19/2018-Integrated Tax (Rate) ,dt. 26-07-2018 has been issued to amend Notification 01/2017-Integrated Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018.
- Notification No. 20/2018-Integrated Tax (Rate) ,dt. 26-07-2018 has been issued to amend Notification 02/2017-Integrated Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018.
- Notification No. 21/2018-Integrated Tax (Rate) ,dt. 26-07-2018 has been issued to amend Notification 05/2017-Integrated Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018.
- Notification No. 22/2018-Integrated Tax (Rate) ,dt. 26-07-2018 has been issued to prescribe concessional IGST rate on specified handicraft items, to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018.
- Notification No. 13/2018-Union Territory Tax (Rate) ,dt. 26-07-2018 has been issued to amend notification No. 11/2017- Union Territory Tax (Rate) so as to notify UTGST rates of various services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.
- Notification No. 14/2018-Union Territory Tax (Rate) ,dt. 26-07-2018 has been issued to amend notification No. 12/2017- Union Territory Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.
- Notification No. 15/2018-Union Territory Tax (Rate) ,dt. 26-07-2018 has been issued to amend notification No. 13/2017- Union Territory Tax (Rate) 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).
- Notification No. 16/2018-Union Territory Tax (Rate) ,dt. 26-07-2018 has been issued to amend notification No. 14/2017- Union Territory Tax (Rate) 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.
- Notification No. 17/2018-Union Territory Tax (Rate) ,dt. 26-07-2018 has been issued to insert explanation in an item in notification No. 11/2017 – Union Territory Tax (Rate) by exercising powers conferred under section 8(3) of UTGST Act, 2017.
- Notification No. 18/2018-Union Territory Tax (Rate) ,dt. 26-07-2018 has been issued to amend Notification 01/2017-Union Territory Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018.

- Notification No. 19/2018-Union Territory Tax (Rate) ,dt. 26-07-2018 has been issued to amend Notification 02/2017-Union Territory Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018.
- Notification No. 20/2018-Union Territory Tax (Rate) ,dt. 26-07-2018 has been issued to amend Notification 05/2017-Union Territory Tax (Rate),dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018.
- Notification No. 21/2018-Union Territory Tax (Rate) ,dt. 26-07-2018 has been issued to prescribe concessional UTGST rate on specified handicraft items, to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018.
- Notification No. 02/2018-Compensation Cess (Rate) ,dt. 26-07-2018 has been issued to amend Notification No. 1/2017 -Compensation Cess (Rate) dated 28.06.2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018.
- Notification No. 64/2018-Cus-IV(Pt)(N.T.) dated 27.07.2018 issued for Levy of Fees (Customs & Documents) amendment regulations, 2018.

3. Any Order:-

- Corrigendum to Order No. 05/2017-Service Tax dated 26.07.2018.

(Hemambika R. Priya)
Commissioner(Coordination)

1. Chairman, CBIC
2. Member (GST)
3. Member (IT)
4. Member(CX, ST & Legal)
5. Member(Customs)
6. Member(Budget & Investigations)
7. Member(Admn)

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