

GST

Central Orders on Miscellaneous Issues (Updated up to 31.12.2023)



GST

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Compiled by: **GST PPU Directorate of Commercial Taxes, Govt. of West Bengal**

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1.Reference Commissioner's order vis-a-vis Central Orders:

| Sl | Subject Matter | Central Order Nos & date | Commissioner's Order Nos & date |
|----|---|--|--|
| 1 | Extension of time limit for filing intimation for composition levy under sub-rule (1) of rule 3 of the CGST Rules, 2017 | <u>01/2017-GST, 21-07-2017</u> | <u>09/WBGST/PRO/17-18 dt 21-07-17</u> |
| 2 | Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 120A of the Central Goods and Service Tax Rules, 2017 | <u>02/2017-GST, 18-09-2017</u> | <u>10/WBGST/PRO/17-18 dt 18-09-2017</u> |
| 3 | Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117 of the Central Goods and Services Tax Rules, 2017 | <u>03/2017-GST, 21-09-2017</u> | <u>11/WBGST/PRO/17-18 dt 21-09-2017</u> |
| 4 | Extension of time limit for intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised in FORM GST CMP-03 | <u>04/2017-GST, 29-09-2017</u> | <u>12/WBGST/PRO/17-18 dt 11-10-2017</u> |
| 5 | Extension of time limit for intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised in FORM GST CMP-03 | <u>05/2017-GST, 28-10-2017</u> | <u>13/WBGST/PRO/17-18 dt 28-10-2017</u> |
| 6 | Extension of time limit for submitting application in FORM GST REG-26 | <u>06/2017-GST, 28-10-2017</u> | <u>14/WBGST/PRO/17-18 dt 28-10-2017</u> |
| 7 | Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117 of the Central Goods and Services Tax Rules, 2017 | <u>07/2017-GST, 28-10-2017</u> | <u>15/WBGST/PRO/17-18 dt 28-10-2017</u> |
| 8 | Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 120A of the Central Goods and Service Tax Rules, 2017 | <u>08/2017-GST, 28-10-2017</u> | <u>16/WBGST/PRO/17-18 dt 28-10-2017</u> |
| 9 | Extension of time limit for submitting the declaration in FORM GST TRAN-1 under | <u>9/2017-GST, 15-11-2017</u> | <u>17/WBGST/PRO/17-18 dt 15-11-2017 r.w.</u> |

| | | | |
|----|---|---|--|
| | rule 120A of the Central Goods and Service Tax Rules, 2017 | | <u>corrigendum dt 23.11.2017</u> |
| 10 | Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 120A of the Central Goods and Service Tax Rules, 2017 | <u>10/2017-GST, 15-11-2017</u> | <u>18/WBGST/PRO/17-18 dt 15-11-2017 r.w. corrigendum dt 23.11.2017</u> |
| 11 | Extension of time limit for intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised in FORM GST CMP-03 | <u>11/2017-GST, 21-12-2017</u> | <u>27/WBGST/PRO/17-18 dt 21-12-2017</u> |
| 12 | Extension of date for submitting the statement in FORM GST TRAN-2 under rule 117(4)(b)(iii) of the Central Goods and Service Tax Rules, 2017 | <u>1 /2018- CT, 28-03-2018</u> | <u>01/WBGST/PRO/2018 dt 28-03-2018</u> |
| 13 | Incidence of GST on providing catering services in train-regarding. | <u>2 /2018- CT, 31-03-2018</u> | ---- |
| 14 | Constitution of Standing Committee under sub-rule (4) of rule 97 of Central Goods and Services Tax Rules, 2017 | <u>3/2018-CT, 16.08.2018</u> | ---- |
| 15 | Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 in certain cases | <u>4/2018-GST, 17-09-2018</u> | <u>03/WBGST/PRO/2018 dt 18-09-2018</u> |
| 16 | Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the CGST Rules, 2017 for those registered persons who could not submit the said declaration by the due date on account of technical difficulties and whose cases have been recommended by the Council | <u>01/2019- GST dt 31-01-2019</u> | <u>01/WBGST/PRO/2019 dt 31-01-2019</u> |
| 17 | Appointment of common authority for the purpose of exercise of powers under sections 73, 74, 75 and 76 of the CGST Act, 2017 | <u>02/2019- GST dt 12-03-2019</u> | ---- |
| 18 | Extension of time limit for submitting the declaration of FORM GST TRAN-1 under rule 117(1A) of the Central Goods and | <u>Order-01/2020- GST dt 07.02.2020</u> | <u>03/WBGST/PRO/2020 dt 10/02/2020</u> |

| | | | |
|----|--|---|------|
| | Service Tax Rules, 2017 in certain cases | | |
| 19 | Authorisation under clause (c) of sub-rule (4) of rule 96 of the Central Goods and Services Tax Rules, 2017 | <u>Order 1/2022-GST</u> <u>dt 21.07.2022</u> | ---- |

2. Extension of time limit for filing intimation for composition levy under sub-rule (1) of rule 3 of the CGST Rules, 2017 [Order No. 01/2017-GST]

Order No. 01/2017-GST
New Delhi, the 21st July, 2017

In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017, the Board hereby extends the period for filing an intimation in **FORM GST CMP-01** under sub-rule (1) of rule 3 of the Central Goods and Services Tax Rules, 2017 up to 16th August, 2017.

3. Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 120A of the Central Goods and Service Tax Rules, 2017 [Order No. 02/2017-GST]

Order No. 02/2017-GST
New Delhi, the 18th September, 2017

In exercise of the powers conferred by rule 120A of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, the Commissioner, on the recommendations of the Council, hereby extends the period for submitting the declaration in FORM GST TRAN-1 till 31st October, 2017.

4. Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117 of the Central Goods and Services Tax Rules, 2017 [Order No. 03/2017-GST]

**Order No. 03/2017-GST
New Delhi, the 21st September, 2017**

In exercise of the powers conferred by rule 117 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, on the recommendations of the Council, the period for submitting the declaration in **FORM GST TRAN-1** is extended till 31st October, 2017.

5. Extension of time limit for intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised in FORM GST CMP-03 [Order No. 04/2017-GST]

**Order No. 04/2017-GST
New Delhi, the 29th September, 2017**

In exercise of the powers conferred by sub-rule (4) of rule 3 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017 (referred to as “the Act” hereafter), on the recommendations of the Council, the period for intimation of details of stock held on the date preceding the date from which the option to pay tax under section 10 of the Act is exercised in **FORM GST CMP-03** is extended till 31st October, 2017.

6. Extension of time limit for intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised in FORM GST CMP-03 [Order No. 05/2017-GST]

**Order No. 05/2017-GST
New Delhi, the 28th October, 2017**

In exercise of the powers conferred by sub-rule (4) of rule 3 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017 (hereafter referred to as “the Act”), on the recommendations of the Council, and in supersession of Order No. 04/2017-GST dated 29th September, 2017, the period for intimation of details of stock held on the date preceding the date from which the option to pay tax under section 10 of the Act is exercised in FORM GST CMP-03 is extended till 30th November, 2017.

7. Extension of time limit for submitting application in FORM GST REG-26 [Order No. 06/2017-GST]

**Order No. 06/2017-GST
New Delhi, the 28th October, 2017**

In exercise of the powers conferred by clause (b) of sub-rule (2) of rule 24 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, the Commissioner, on the recommendations of the Council, hereby extends the period for submitting electronically the application in the FORM GST REG- 26 till 31st December 2017.

8. Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117 of the Central Goods and Services Tax Rules, 2017 [Order No.07/2017-GST]

**Order No.07/2017-GST
New Delhi, the 28th October, 2017**

In exercise of the powers conferred by rule 117 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, and in supersession of Order No. 03/2017-GST dated 21st September, 2017, the Commissioner, on the recommendations of the Council, hereby extends the period for submitting the declaration in **FORM GST TRAN-1** till 30th November, 2017.

9. Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 120A of the Central Goods and Service Tax Rules, 2017 [Order No. 08/2017-GST]

**Order No. 08/2017-GST
New Delhi, the 28th October, 2017**

In exercise of the powers conferred by rule 120A of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, and in supersession of Order No. 02/2017-GST dated 18th September, 2017, the Commissioner, on the recommendations of the Council, hereby extends the period for submitting the declaration in FORM GST TRAN-1 till 30th November, 2017.

10. Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117 of the Central Goods and Service Tax Rules, 2017 [Order No. 9/2017-GST]

**Order No. 9/2017-GST
New Delhi, the 15th November, 2017**

In exercise of the powers conferred by rule 117 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, on the recommendations of the Council, and in supersession of Order No. 07/2017-GST dated 28th October, 2017, except as respects things done or omitted to be done before such supersession, the period for submitting the declaration in **FORM GST TRAN-1** is extended till 27th December, 2017.

11. Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 120A of the Central Goods and Service Tax Rules, 2017 [Order No. 10/2017-GST]

**Order No. 10/2017-GST
New Delhi, the 15th November, 2017**

In exercise of the powers conferred by rule 120A of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, on the recommendations of the Council, and in supersession of Order No. 08/2017-GST dated 28th October, 2017, except as respects things done or omitted to be done before such supersession, the period for submitting the declaration in **FORM GST TRAN-1** is extended till 27th December, 2017.

12. Extension of time limit for intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised in FORM GST CMP-03 [Order No. 11/2017-GST]

**Order No. 11/2017-GST
New Delhi, the 21st December, 2017**

In exercise of the powers conferred by sub-rule (4) of rule 3 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017 (hereafter referred to as “the Act”), on the recommendations of the Council, and in supersession of Order No. 05/2017-GST dated 28th October, 2017, the period for intimation of details of stock held on the date preceding the date from which the option to pay tax under section 10 of the Act is exercised in FORM GST CMP-03 is extended till 31st January, 2018.

13. Extension of date for submitting the statement in FORM GST TRAN-2 under rule 117(4)(b)(iii) of the Central Goods and Service Tax Rules, 2017 [Order No. 1 /2018 – Central Tax]

**Order No. 1 /2018 – Central Tax
New Delhi, the 28th March, 2018**

In exercise of the powers conferred by sub-clause (iii) of clause (b) of sub-rule (4) of rule 117 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, the Commissioner, on the recommendations of the Council, hereby extends the period for furnishing the statement in FORM GST TRAN-2 under sub-clause (iii) of clause (b) of sub-rule (4) of rule 117 of the Central Goods and Services Tax Rules, 2017 till the 30th day of June, 2018.

14. Incidence of GST on providing catering services in train- regarding. [Order No. 2 /2018 – Central Tax]

Order No. 2 /2018 – Central Tax New Delhi, the 31st day of March, 2018

Kind reference is invited to your letter No. 2012/TG.III/631/2 dated 01.02.2018 requesting therein to clarify the rate of GST applicable to supply of food and drink in trains.

2. Different GST rates are being applied for mobile and static catering in Indian Railways which is presently leading to a situation whereby the same licensee (selected by Indian Railways/IRCTC) supplying the same food would be subjected to different GST rates depending on whether it is mobile or static catering, as also which variant of mobile catering it is [pre-paid (without option), pre-paid (with option) or post-paid]. The rate difference is resulting in the same food being supplied at two different rates to the railway passengers, which is anomalous.

3. The passenger is not aware as to the GST rate applicable to the food ordered by him/her. This may also lead to unnecessary litigation and thus further strengthens the need for uniform application of tax rate in respect of food and drinks in/by Railways.

4. With a view to remove any doubt or uncertainty in the matter and bring uniformity in the rate of GST applicable for all kinds of supply of food and drinks made available in trains, platforms or stations, it is clarified with the approval of GST Implementation Committee, that the GST rate on supply of food and/or drinks by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms (static units), will be 5% without ITC.

15. Constitution of Standing Committee under sub-rule (4) of rule 97 of Central Goods and Services Tax Rules, 2017 [Order no. 3/2018-Central Tax]

**Order no. 3/2018-Central Tax
New Delhi, the 16th August, 2018**

In exercise of the powers conferred by sub-rule (4) of rule 97 of Central Goods and Services Tax Rules, 2017 read with Section 168 of Central Goods and Services Tax Act, 2017 the Government hereby constitutes the requisite Standing Committee.

Constitution of the Committee:-

The Committee shall consist of the following members:

- a. The Secretary, Department of Consumer Affairs, Ministry of Consumer Affairs, Food and Public Distribution, who shall be the Chairman of the committee;
- b. Secretary, Department of Expenditure in the Ministry of Finance or the Financial Adviser, Department of Consumer Affairs in the Ministry of Consumer Affairs, Food and Public Distribution, who shall be the vice- Chairman of the committee;
- c. Chairman, Central Board of Indirect Taxes and Customs or an officer not below the rank of a Joint Secretary in the Department of Revenue of the Ministry of Finance;
- d. Member (GST) of the Central Board of Indirect Taxes and Customs;
- e. Secretary/ Joint Secretary/ Economic Advisor, Department of Rural Development;
- f. Chief Executive Officer, Food Safety and Standards Authority of India (FSSAI);
- g. Secretary or his nominee not below the rank of Joint Secretary, Ministry of Information and Broadcasting;
- h. Secretary or his nominee not below the rank of Joint Secretary, Department of Higher Education, Ministry of HRD;
- i. Director General/ Additional Director General, Bureau of Indian Standard; and
- j. The Additional Secretary/ Joint Secretary in charge of Consumer Welfare Fund in the Department of Consumer Affairs, Ministry of Consumer Affairs, Food and Public Distribution who shall also be the Member Secretary of the Committee.

16. Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 in certain cases [Order No. 4/2018-GST]

**Order No. 4/2018-GST
New Delhi, the 17th September, 2018**

In exercise of the powers conferred by sub-rule (1A) of rule 117 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, on the recommendations of the Council, the Commissioner hereby extends the period for submitting the declaration in **FORM GST TRAN-1** till 31st January, 2019, for the class of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and whose cases have been recommended by the Council.

17. Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 in certain cases [Order No. 01/2019-GST]

**Order No. 01/2019-GST
New Delhi, the 31st January, 2019**

In exercise of the powers conferred by sub-rule (1A) of rule 117 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, on the recommendations of the Council, and in supersession of Order No. 4/2018- GST dated 17.09.2018, except as respects things done or omitted to be done before such supersession, the Commissioner hereby extends the period for submitting the declaration in FORM GST TRAN-1 till 31st March, 2019, for the class of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and whose cases have been recommended by the Council.

18. Appointment of common authority for the purpose of exercise of powers under sections 73, 74, 75 and 76 of the CGST Act, 2017 [Order No 2/2019-GST]

Order No. 2/2019-GST New Delhi, the 12th March, 2019

In exercise of the powers conferred by sub-section (1) of section (5) of the Central Goods and Services Tax Act, 2017 (12 of 2017), hereinafter referred to as the “said Act”, read with notification No. 02/2017 – Central Tax dated 19.06.2017, the Central Board of Indirect Taxes and Customs hereby assigns the case specified at Column (2) of the Table below to the Central Tax officer specified at Column (3) of the said Table for the purpose specified at Column (4) of the said Table.

TABLE

| S.No. | Description of the case | Central Tax Officer to whom the case is being assigned | Purpose |
|-------|--|--|---|
| (1) | (2) | (3) | (4) |
| 1. | <p>Case that is being investigated by the office of Commissioner of Central Tax, Mumbai Central vide file bearing F.No.V/AE/MC/TF- III/LAOPL/142/2018 relating to taxpayers with following GSTINs:</p> <ul style="list-style-type: none"> i. 27AADCB1093N1ZG ii. 27AAACP6317L1Z8 iii. 27AAJCM2232N1Z8 iv. 27AADCH4147D1ZU v. 27AACCL6362P1ZX vi. 27AABCW0381Q1ZU vii. 27AADCH4138C1ZX viii. 27AAFRCR9092M1ZL ix. 27AAECT2696Q1ZG x. 27AAECG7528G1ZH xi. 27AAFCCG5520K1ZJ xii. 27AAFBCB8613G1ZP xiii. 27AAGCK3701P1Z9 xiv. 27AAHCR6968G1ZT xv. 27AAICM1771F1ZG xvi. 27AADCS0967L1ZY xvii. 27AAHCA0613R1ZH xviii. 27AADCG1613M1ZN xix. 27AAAFP8437A1ZG xx. 27AAHCP3235G1ZH xxi. 27AAACW8041N1ZW xviii. 27AABCF2615C1Z7 | Commissioner of Central Tax, Mumbai Central | Exercise of powers under section 73, 74 , 75 and 76 of the said Act in respect of the taxpayers mentioned in Column (2) |

19. Extension of time limit for submitting the declaration of FORM GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 in certain cases [Order No 1/2020-GST]

**Order No. 1/2020-GST
New Delhi, the 7th March, 2020**

In exercise of the powers conferred by sub-rule (1A) of rule 117 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, on the recommendations of the Council, and in supersession of Order No 01/2019-GST dated 31.01.2019, except as respects things done or omitted to be done before such supersession, the Commissioner hereby extends the period for submitting the declaration in FORM GST TRAN-1 till 31st March, 2020, for the class of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and whose cases have been recommended by the Council.

20. Authorisation under clause (c) of sub-rule (4) of rule 96 of the Central Goods and Services Tax Rules, 2017 [Order No 1/2022-GST]

**Order No. 1/2020-GST
New Delhi, the 21st July, 2022**

In exercise of powers conferred by clause (c) of sub-rule (4) of rule 96 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as CGST Rules), the Board, hereby authorises the Principal Director General/ Director General of Directorate General of Analytics and Risk Management (DGARM), CBIC, New Delhi to exercise the functions under clause (c) of sub-rule (4) of rule 96 of the CGST Rules, throughout the territory of India.