

“स्पष्टीकरण—इस अध्याय के प्रयोजनों के लिए, ‘रेल द्वारा परिवहन किया गया’, ‘माल का रेल द्वारा परिवहन किया जाना’, ‘माल का रेल द्वारा परिवहन’ और ‘रेल द्वारा माल का संचलन’ पद में ऐसे मामले सम्मिलित नहीं हैं, जहां रेल द्वारा पार्सल स्थान का पट्टाकरण दिया जाता है।”।

[फा.सं. 349/58/2017-जीएसटी(पार्ट)]

डा. श्रीपार्वती एस.एल, अवर सचिव

टिप्पण : मूल नियम, सा.का.नि. 610(अ), तारीख 19 जून, 2017 द्वारा भारत के राजपत्र, असाधारण, भाग II, खण्ड 3, उपखण्ड (i) में प्रकाशित अधिसूचना सं. 3/2017-केन्द्रीय कर, तारीख 19 जून, 2017 द्वारा प्रकाशित किए गए थे और सा.का.नि. 204 (अ), तारीख 7 मार्च, 2018 द्वारा प्रकाशित अधिसूचना सं. 12/2018-केन्द्रीय कर, तारीख 7 मार्च, 2018 द्वारा उसमें अंतिम संशोधन किया गया।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF EXCISE AND CUSTOMS)

NOTIFICATION

New Delhi, the 23rd March, 2018

No. 14/2018 – Central Tax

G.S.R. 266(E).—In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: -

1. (1) These rules may be called the Central Goods and Services Tax (Third Amendment) Rules, 2018.
- (2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.
2. In the Central Goods and Services Tax Rules, 2017,-
 - (i) in rule 45, in sub-rule (1), after the words, “where such goods are sent directly to a job worker”, occurring at the end, the following shall be inserted, namely:-

“, and where the goods are sent from one job worker to another job worker, the challan may be issued either by the principal or the job worker sending the goods to another job worker:

Provided that the challan issued by the principal may be endorsed by the job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal:

Provided further that the challan endorsed by the job worker may be further endorsed by another job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal.”;
 - (ii) in rule 124 –
 - (a) in sub-rule (4), in the first proviso, after the words “Provided that”, the letter “a” shall be inserted;
 - (b) in sub-rule (5), in the first proviso, after the words “Provided that”, the letter “a” shall be inserted;
 - (iii) for rule 125, the following rule shall be substituted, namely:-

“125. Secretary to the Authority.- An officer not below the rank of Additional Commissioner (working in the Directorate General of Safeguards) shall be the Secretary to the Authority.”;
 - (iv) in rule 127, in clause (iv), after the words “to furnish a performance report to the Council by the tenth”, the word “day” shall be inserted;
 - (v) in rule 129, in sub-rule (6), for the words “as allowed by the Standing Committee”, the words “as may be allowed by the Authority” shall be substituted;

(vi) in rule 133, after sub-rule (3), the following sub-rules may be inserted, namely:-

“(4) If the report of the Director General of Safeguards referred to in sub-rule (6) of rule 129 recommends that there is contravention or even non-contravention of the provisions of section 171 or these rules, but the Authority is of the opinion that further investigation or inquiry is called for in the matter, it may, for reasons to be recorded in writing, refer the matter to the Director General of Safeguards to cause further investigation or inquiry in accordance with the provisions of the Act and these rules.”;

(vii) for rule 134, the following rule shall be substituted, namely:-

“**134. Decision to be taken by the majority.**— (1) A minimum of three members of the Authority shall constitute quorum at its meetings.

(2) If the Members of the Authority differ in their opinion on any point, the point shall be decided according to the opinion of the majority of the members present and voting, and in the event of equality of votes, the Chairman shall have the second or casting vote.”;

(viii) after rule 137, in the *Explanation*, in clause (c), after sub-clause b, the following sub-clause shall be inserted, namely: -

“c. any other person alleging, under sub-rule (1) of rule 128, that a registered person has not passed on the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.”;

(ix), after rule 138D, the following *Explanation* shall be inserted, with effect from the 1st of April, 2018, namely:-

“*Explanation.* - For the purposes of this Chapter, 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.”.

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

Dr. SREEPARVATHY S.L., Under Secy.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R 610 (E), dated the 19th June, 2017 and last amended vide notification No. 12/2018-Central Tax, dated the 7th March, 2018, published vide number G.S.R 204 (E), dated the 7th March, 2018.

अधिसूचना

नई दिल्ली, 23 मार्च, 2018

सं. 15/2018- केन्द्रीय कर

सा.का.नि. 267(अ).—केन्द्रीय सरकार, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 164 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, 1 अप्रैल, 2018 को उस तारीख के रूप में नियत करती है, जिससे भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में सा.का.नि. संख्यांक 204(अ), तारीख 7 मार्च, 2018 द्वारा प्रकाशित अधिसूचना सं0 12/2018-केन्द्रीय कर, तारीख 7 मार्च, 2018 के नियम 2 के उपनियम (ii) [खंड (7) के सिवाए], उपनियम (iii), उपनियम (iv), उपनियम (v), उपनियम (vi) और उपनियम (vii) के उपबंध प्रवृत्त होंगे।

[फा.सं. 349/58/2017-जीएसटी(पार्ट)]

डा. श्रीपार्वती एस.एल, अवर सचिव

NOTIFICATION

New Delhi, the 23rd March, 2018

No. 15/2018 – Central Tax

G.S.R. 267(E).—In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby appoints the 1st day of April, 2018, as the date from which the provisions of sub-rules (ii) [other than clause (7)], (iii), (iv), (v), (vi) and (vii) of rule 2 of notification No. 12/2018 –