वित्त मंत्रालय
(राजस्तान विभाग)
(केंद्रीय उत्पाद शुल्क और सीमाशुल्क बोर्ड)
अधिसूचना
नई दिल्ली, 28 जून, 2017
सं. 9/2017-केंद्रीय कर

सार.का.नि. 658(अ).—केंद्रीय सरकार, केंद्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 1 की उपधारा (3) द्वारा प्रदत्त अधिनियम का प्रयोग करते हुए, 1 जुलाई, 2017 को उस तारीख के रूप में नियत करती है, जिसकी उत्तर अधिनियम की धारा 6 से धारा 9, धारा 11 से धारा 21, धारा 31 से धारा 41, धारा 42 की उपधारा (9) के परंपरागत के सिद्धांत धारा 42, धारा 43 की उपधारा (9) के परंपरागत के सिद्धांत धारा 43, धारा 44 से धारा 45, धारा 50 से धारा 53 से धारा 54, धारा 53 से धारा 138, धारा 140 से धारा 145, धारा 147 से धारा 163, धारा 165 से धारा 174 के उपबंध प्रवृत्त होंगे।

[सं. 349/72/2017-जीएसटी]
डा. श्रीपार्वती एस. एल., अबर सचिव
MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF EXCISE AND CUSTOMS)

NOTIFICATION
New Delhi, the 28th June, 2017

No. 9/2017 – Central Tax

G.S.R. 658(E).—In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby appoints the 1st day of July, 2017, as the date on which the provisions of sections 6 to 9, 11 to 21, 31 to 41, 42 except the proviso to sub-section (9) of section 42, 43 except the proviso to sub-section (9) of section 43, 44 to 50, 53 to 138, 140 to 145, 147 to 163, 165 to 174 of the said Act, shall come into force.

[F. No. 349/72/2017-GST]
Dr. SREEPARVATHY S.L., Under Secy.

NOTIFICATION
New Delhi, the 28th June, 2017

No. 11/2017 – Central Tax

G.S.R. 659(E).—In pursuance of sub-rule (1) of rule 26 of the Central Goods and Services Tax Rules, 2017, the Central Board of Excise and Customs hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.6/2017-Central Tax, dated the 19th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 608 (E), dated the 19th June, 2017, namely:–

In the said notification for the clause (ii), the following shall be substituted, namely:–

“(ii) Electronic verification code generated through net banking login on the common portal;

(iii) Electronic verification code generated on the common portal.”

2. This notification shall be deemed to have come into force with effect from the 22nd day of June, 2017.

[F. No. 349/72/2017-GST]
Dr. SREEPARVATHY S.L., Under Secy.
NOTIFICATION

New Delhi, the 28th June, 2017

No. 12/2017 – Central Tax

G.S.R. 660(E).—In pursuance of the first proviso to rule 46 of the Central Goods and Services Tax Rules, 2017, the Central Board of Excise and Customs, on the recommendations of the Council, hereby notifies that a registered person having annual turnover in the preceding financial year as specified in column (2) of the Table below shall mention the digits of Harmonised System of Nomenclature (HSN) Codes, as specified in the corresponding entry in column (3) of the said Table, in a tax invoice issued by him under the said rules.

TABLE

<table>
<thead>
<tr>
<th>Serial Number</th>
<th>Annual Turnover in the preceding Financial Year</th>
<th>Number of Digits of HSN Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>1.</td>
<td>Upto rupees one crore fifty lakhs</td>
<td>Nil</td>
</tr>
<tr>
<td>2.</td>
<td>more than rupees one crore fifty lakhs and upto rupees five crores</td>
<td>2</td>
</tr>
<tr>
<td>3.</td>
<td>more than rupees five crores</td>
<td>4</td>
</tr>
</tbody>
</table>

2. This notification shall come into force from the 1st day of July, 2017.

[F. No. 349/72/2017-GST]
Dr. SREEPARVATHY S.L., Under Secy.
NOTIFICATION

New Delhi, the 28th June, 2017

No. 13/2017 – Central Tax

G.S.R. 661(E).—In exercise of the powers conferred by sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby fixes the rate of interest per annum, for the purposes of the sections as specified in column (2) of the Table below, as mentioned in the corresponding entry in column (3) of the said Table.

<table>
<thead>
<tr>
<th>Serial Number</th>
<th>Section</th>
<th>Rate of interest (in per cent)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>1.</td>
<td>Sub-section (1) of section 50</td>
<td>18</td>
</tr>
<tr>
<td>2.</td>
<td>sub-section (3) of section 50</td>
<td>24</td>
</tr>
<tr>
<td>3.</td>
<td>sub-section (12) of section 54</td>
<td>6</td>
</tr>
<tr>
<td>4.</td>
<td>section 56</td>
<td>6</td>
</tr>
<tr>
<td>5.</td>
<td>proviso to section 56</td>
<td>9</td>
</tr>
</tbody>
</table>

2. This notification shall come into force from the 1st day of July, 2017.
NOTIFICATION

New Delhi, the 28th June, 2017

No. 3/2017 – Integrated Tax

G.S.R. 662(E).—In exercise of the powers conferred by sub-section (3) of section 1 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government hereby appoints the 1st day of July, 2017, as the date on which the provisions of sections 4 to 13, 16 to 19, 21, 23 to 25 of the said Act, shall come into force.

[F. No. 349/72/2017-GST]

Dr. SREEPARVATHY S.L., Under Secy.