

**F. No. 296/4/2019- CX-9**  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes & Customs

**New Delhi, dated the 07.10.2019**

**Office Memorandum**

**Subject: -Weekly Report in respect of important developments in CBIC for the week -30.09.2019 to 04.10.2019- reg.**

Based on the inputs received from various sections, following is the compilation of the important developments for the week -30.09.2019 to 04.10.2019

**1. Administrative Changes:-**

- Order regarding empanelment/promotion of Shri Alok Jha to the grade of Joint Commissioner of Customs and Central Excise on regular basis w.e.f. 01.04.2004 has been issued vide Office Order No. 139/2019 dated 03.10.2019.
- Order regarding Non-Functional Up-gradation in the Senior Administrative Grade (SAG) in the pay scale of Rs. 37,400-67,000/- with Grade Pay Rs. 10,000/- to Shri Alok Jha (C&CE) w.e.f. 13.10.2014 has been issued vide Office Order No. 140/2019 dated 03.10.2019.

**2. Legislative Changes: -**

- Notification No. 32/2019-Cus, dated 30.09.2019 has been issued to exempt imports by FAO for specified projects.
- Notification No. 33/2019-Cus, dated 30.09.2019 has been issued to amend Notification No. 39/96-Customs dated 23.07.1996 so as to extend the exemption provided to the Light Combat Aircraft Programme of the Ministry of Defence till 03.12.2021.
- Notification No. 34/2019-Cus, dated 30.09.2019 has been issued to further amend Notification No. 50/2017-Customs dated 30.09.2017 to give effect to the recommendations of the GST Council in its 37<sup>th</sup> meeting dated 20.09.2019.
- Notification No. 35/2019-Cus, dated 30.09.2019 has been issued to amend Notification No. 19/2019-Customs, dated the 06.07.2019 so as to exempt from IGST specified defence goods, to give effect to the recommendations of the GST Council in its 37<sup>th</sup> meeting dated 20.09.2019.
- Notification No. 14/2019-Central Tax(Rate), dated 30.09.2019 has been issued to amend Notification No. 1/2017-Central Tax(Rate) dated 28.06.2017 so as to specify effective CGST rates for specified goods, to give effect to the recommendations of the GST Council in its 37<sup>th</sup> meeting dated 20.09.2019.
- Notification No. 15/2019-Central Tax (Rate) ,dt. 30-09-2019 has been issued to amend notification No 2/2017- Central Tax (Rate) dated 28.6.2017 so as to grant exemption to dried tamarind and cups, plates made of leaves, bark and flowers of plants.
- Notification No. 16/2019-Central Tax (Rate) ,dt. 30-09-2019 has been issued to amend notification No 3/2017- Central Tax (Rate) dated 28.6.2017 so as to extend concessional CGST rates to specified projects under HELP/OALP, and other changes.
- Notification No. 17/2019-Central Tax (Rate) ,dt. 30-09-2019
- has been issued to amend notification No 26/2018- Central Tax (Rate) dated 31.12.2018, so as to exempt CGST on supplies of silver and platinum by nominated agencies to registered persons.
- Notification No. 18/2019-Central Tax (Rate) ,dt. 30-09-2019 has been issued to amend notification No 2/2019- Central Tax (Rate) dated 7.3.2019 so as to exclude manufacturers of aerated waters from the purview of composition scheme.
- Notification No. 19/2019-Central Tax (Rate) ,dt. 30-09-2019 has been issued to exempt supply of goods for specified projects under FAO.
- Notification No. 20/2019-Central Tax (Rate) ,dt. 30-09-2019 has been issued to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by GST Council in its 37<sup>th</sup> meeting held on 20.09.2019.

- Notification No. 21/2019-Central Tax (Rate) ,dt. 30-09-2019 has been issued to amend notification No. 12/2017- Central Tax (Rate) to exempt services as recommended by GST Council in its 37th meeting held on 20.09.2019.
- Notification No. 22/2019-Central Tax (Rate) ,dt. 30-09-2019 has been issued to amend notification No. 13/2017- Central Tax (Rate) so as to notify services under reverse charge mechanism (RCM) as recommended by GST Council in its 37th meeting held on 20.09.2019
- Notification No. 23/2019-Central Tax (Rate) ,dt. 30-09-2019 has been issued to amend notification No. 4/2018 - Central Tax (Rate), dated the 25th January, 2018, by adding an explanation on the applicability of provisions related to supply of development rights.
- Notification No. 24/2019-Central Tax (Rate) ,dt. 30-09-2019 has been issued to amend notification No. 7/2019 - Central Tax (Rate), dated the 29th March, 2019 by amending the entry related to cement.
- Notification No. 25/2019-Central Tax (Rate) ,dt. 30-09-2019 has been issued to notify the grant of alcoholic liquor licence neither a supply of goods nor a supply of service as per Section 7(2) of CGST Act, 2017.
- Notification No. 14/2019-Integrated Tax (Rate) ,dt. 30-09-2019 has been issued to amend notification No 1/2017- Integrated Tax dated 28.6.2017 so as to specify effective IGST rates for specified goods, to give effect to the recommendations of the GST Council in its 37th meeting dated 20.09.2019.
- Notification No. 15/2019-Integrated Tax (Rate) ,dt. 30-09-2019 has been issued to amend notification No 2/2017- Integrated Tax (Rate) dated 28.6.2017 to grant exemption to dried tamarind and cups, plates made of leaves, bark and flowers of plants.
- Notification No. 16/2019-Integrated Tax (Rate) ,dt. 30-09-2019 has been issued to amend notification No 3/2017- Integrated Tax (Rate) dated 28.6.2017 so as to extend concessional IGST rates to specified projects under HELP/OALP, and other changes.
- Notification No. 17/2019-Integrated Tax (Rate) ,dt. 30-09-2019 has been issued to amend notification No 27/2018- Integrated Tax (Rate) dated 31.12.2018 so as to exempt IGST on supplies of silver and platinum by nominated agencies to registered persons.
- Notification No. 18/2019-Integrated Tax (Rate) ,dt. 30-09-2019 has been issued to exempt supply of goods for specified projects under FAO.
- Notification No. 19/2019-Integrated Tax (Rate) ,dt. 30-09-2019 has been issued to amend notification No. 08/2017- Integrated Tax (Rate) so as to notify GST rates of various services as recommended by GST Council in its 37th meeting held on 20.09.2019.
- Notification No. 20/2019-Integrated Tax (Rate) ,dt. 30-09-2019 has been issued to amend notification No. 09/2017- Integrated Tax (Rate) so as exempt certain services as recommended by GST Council in its 37th meeting held on 20.09.2019
- Notification No. 21/2019-Integrated Tax (Rate) ,dt. 30-09-2019 has been issued to amend notification No. 10/2017- Integrated Tax (Rate) so as notify certain services under reverse charge mechanism (RCM) as recommended by GST Council in its 37th meeting held on 20.09.2019.
- Notification No. 22/2019-Union Territory tax(rate), dt. 30-09-2019 has been issued to amend notification No. 12/2017- Union Territory Tax (Rate) so as to exempt certain services as recommended by GST Council in its 37th meeting held on 20.09.2019
- Notification No. 23/2019-Union Territory tax(rate), dt. 30-09-2019 has been issued to amend notification No. 04/2018 - Union Territory Tax (Rate), dated the 25th January, 2018, by adding an explanation on the applicability of provisions related to supply of development rights
- Notification No. 24/2019-Union Territory tax(rate), dt. 30-09-2019 has been issued to amend notification No. 07/2019 - Union Territory Tax (Rate), dated the 29th March, 2019 by amending the entry related to cement.
- Notification No. 25/2019-Union Territory tax(rate), dt. 30-09-2019 has been issued to notify the grant of alcoholic liquor licence neither a supply of goods nor a supply of service as per Section 21(i) of UTGST Act read with Section 7(2) of CGST Act, 2017.
- Notification No. 02/2019-Compensation Cess (Rate),dt. 30-09-2019 has been issued to amend notification No. 1/2017-Compensation Cess (Rate), dated 28.6.2017 on the recommendations of the GST Council in its 37th meeting dated 20.09.2019.
- Notification No. 03/2019-Compensation Cess (Rate),dt. 30-09-2019 has been issued to disallow the refund of compensation cess in case of inverted duty structure for tobacco and manufactured tobacco substitutes.

- Notification No. 43/2019-Central Tax ,dt. 30-09-2019 been issued to amend notification No 14/2019-Central Tax dated 7.3.2019 so as to exclude manufacturers of aerated waters from the purview of composition scheme.

(Sunil Kumar Sinha)  
Commissioner Coord

1. Chairman, CBIC
2. Member (Tax Policy, IT, Legal & CV)
3. Member (Customs)
4. Member (Admn)
5. Member (Investigation, CX & GST)

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