



OFFICE OF THE GOODS AND SERVICES TAX COUNCIL

**Tower II, 5th Floor, Jeevan Bharti Building,
Connaught Place, New Delhi**

F.No.550/Notifi./GSTCS/GST/2018/1562-

Dated: 17/09 2018

OFFICE MEMORANDUM

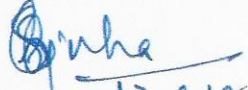
Subject: Advisory w.r.t Tax Notification No 10/2017 dated 28.06.2017.

The undersigned is directed to refer to the Tax (CGST) Notification No. 10/2017 dated 28.06.2017 wherein an amendment was carried out in the CGST rules, which was subsequently to be replicated in the SGST rules of the States. In the amendment to Rule 80 (Page 33 of the said notification) there are three sub-rules, i.e. (1), (2) and (3). While scrutinising the corresponding SGST notifications issued by States, it has been observed that some States have made an apparent typographical error of naming these sub-rules as (1), (1) and (2).

2. Now, Tax (CGST) notification no 49 of 2018 has been issued which, among other amendments, also amends the sub-rule (3) of Rule 80 of the CGST Rules. A situation has therefore arisen in the above referred states wherein they do not have a sub-rule (3) of Rule 80 to amend.

3. The undersigned is to advise all States/UTs to have this error rectified by following proper legal procedures, if the error is present in the corresponding notification of their respective State/UT with effect from the date their respective notification stands issued. The corrigendum, erratum etc. so issued by these States may be shared with this office at an earliest.

4. This issues with the approval of the competent authority.


(G.S. Sinha) 17.9.18

Director

GST Council Secretariat

To

Commissioners of SGST of all states/UTs

Copy for information to:

1. Commissioner (GST Policy), CBIC
2. Office records