



GOVERNMENT OF INDIA
OFFICE OF THE COMMISSIONER OF KOLKATA SOUTH CGST & CX: KOLKATA
GST BHAWAN: 3rd Floor, 180, RAJDANGA MAIN ROAD: SHANTIPALLY:
KOLKATA-700107

PUBLIC NOTICE NO. 03/CGST & CX/TECH/KOL SOUTH/2019

Dated:

Attention of trade, field formations and all others concerned is invited to the following Circulars / Orders / Notifications issued under Central Board of Indirect Taxes and Customs, New Delhi, Department of Revenue, Ministry of Finance, Govt. of India, for information, guidance and compliance.

Sl. No.	Circular/ Order / Notification No.	Date	Subject
01	Notification No. 09/2019-Central Tax	20-02-2019	Seeks to extend the due date for furnishing FORM GSTR-3B for the month of January, 2019 to 28.02.2019 for registered persons having principal place of business in the state of J&K; and 22.02.2019 for the rest of the States.
02	Circular No. 89/08/2019-GST	18-02-2019	Seeks to clarify situations of mentioning details of inter-State supplies made to unregistered persons in Table 3.2 of FORM GSTR-3B and Table 7B of FORM GSTR-1.
03	Circular No. 90/09/2019-GST	18-02-2019	Seeks to clarify situations of compliance of rule 46(n) of the CGST Rules, 2017 while issuing invoices in case of inter- State supply.
04	Circular No. 91/10/2019-GST	18-02-2019	Seeks to give clarification regarding tax payment made for supply of warehoused goods while being deposited in a customs bonded warehouse for the period July, 2017 to March, 2018.

It may be noted that the above – stated Circulars are also available on official website of Central Board of Indirect Taxes and Customs at www.cbic.gov.in.

For full test and legal interpretation, the aforesaid circular may be referred to.

(Rajeev Gupta)

Commissioner

Kolkata South CGST & CX Commissionerate
Kolkata.