

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. 13/CGST & CX/TECH/KOL SOUTH/2018

Dated:

Attention of trade, field formations and all others concerned is invited to the following Circulars 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 No.	Date	Subject
01	57/31/2018-GST	04.09.2018	Scope of Principal-agent relationship in the context of Schedule I of the CGST Act.
02	58/32/2018-GST	04.09.2018	Recovery of arrears of wrongly availed CENVAT credit under the existing law and inadmissible transitional credit.
03	59/33/2018-GST	04.09.2018	Clarification on refund related issues.
04	60/34/2018-GST	04.09.2018	Processing of refund applications filed by Canteen Stores Department (CSD).
05	61/35/2018-GST	04.09.2018	E-way bill in case of storing of goods in godown of transporter.
06	62/36/2018-GST	12.09.2018	Levy of GST on Priority Sector Lending Certificate-reg.
07	63/37/2018-GST	14.09.2018	Clarification regarding processing of refund claims filed by UIN entitles
08	64/38/2018-GST	14.09.2018	Modification of the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in Circular Nos. 41/15/2018-GST dated 13.04.2018 and 49/23/2018-GST dated 21.06.2018 – regarding
09	65/39/2018-GST	14.09.2018	Guidelines for Deductions and Deposits of TDS by the DDO under GST
10	66/40/2018-GST	26.09.2018	GST on Residential programmes or camps meant for advancement of religion, spirituality or yoga by religious and charitable trusts
11	67/41/2018-GST	28.09.2018	Modification to the Guidelines for Deductions and Deposits of TDS by the DDO under GST as clarified in Circular No. 65/39/2018-DOR dated 14.09.2018 – reg
12	68/42/2018-GST	05.10.2018	Notifications issued under CGST Act, 2017 applicable to Goods and Services Tax (Compensation to States) Act, 2017

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.

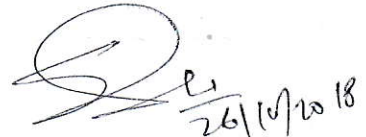
For full text and legal interpretation, the aforesaid circular may be referred to.


(Rajeev Gupta)
Commissioner

Kolkata South CGST & CX Commissionerate
Kolkata.

Copy forwarded for information and necessary action to:

1. The Principal Chief Commissioner, CGST & CX, Kolkata Zone.
2. The Principal Commissioner / Commissioner of Kolkata North / Howrah / Haldia / Siliguri / Bolpur / Audit – I / Audit – II / Durgapur Audit, CGST & CX Commissionerate.
3. The Additional / Joint Commissioner, Kolkata South CGST & CX Commissionerate, Kolkata.
4. The Deputy / Assistant Commissioner of Park Street / Ballygunge / Bhowanipur / Tollygunge / Behala / Budge Budge / Bishnupur / Rashbehari / Maheshtala / Joka / Taratala – I / Taratala – II, CGST & CX Division, Kolkata South Commissionerate, Kolkata
5. The Manager, Website, Directorate General of Systems & Data Management, 5th Floor, Hotel Samrat, Chankyapuri, New Delhi – 110 021. He is requested to upload this information in the website.
- ✓ 6. The Superintendent, Computer Cell, Kolkata South CGST & CX, Kolkata. He is requested to upload this information in the website at the earliest.
7. Notice Board



Deputy Commissioner (Technical)
Kolkata South CGST & CX Commissionerate
Kolkata.