



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

Dated: 26.11.2018

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	69/43/2018-GST	26.10.2018	Circular on Standard Operating Procedure for Processing of Applications for Cancellation of Registration submitted in FORM GST REG-16
02	70/44/2018-GST	26.10.2018	Clarification on certain issues related to refund
03	71/45/2018-GST	26.10.2018	Clarification on issues pertaining to registration as a casual taxable person & recovery of excess Input Tax Credit distributed by an Input Service distributor
04	72/46/2018-GST	26.10.2018	Circular to clarify the procedure in respect of return of time expired drugs or medicines
05	73/47/2018-GST	05.11.2018	Scope of principal and agent relationship under Schedule I of CGST Act, 2017 in the context of del-credre agent.
06	74/48/2018-GST	05.11.2018	Circular clarifying collection of tax at source by Tea Board of India.

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.


(Rafeev Gupta)
Commissioner

Kolkata South CGST & CX Commissionerate
Kolkata.