



GOVERNMENT OF INDIA
OFFICE OF THE COMMISSIONER OF CGST & CX
KOLKATA NORTH COMMISSIONERATE, GST BHAWAN, 2nd FLOOR,
180, SHANTIPALLY, RAJDANOA MAIN ROAD, KOLKATA- 700107

C. No. V (30)01/CGST&CX/KOL-N/Tech/TN/2019-20

Dated: 17.07.2019

TRADE NOTICE NO: 04/2019

Attention of the Trade & Industry, Field formations, Departmental Officers and all others concerned is invited to the following Circular/Notification/Order issued by the competent authority, Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi:

Sl No	Circular/Notification/Orders No. & Date	Issuing Authority	Subject
01	Board's Circular No. 103/21/2019-GST dated 28 th June, 2019 under F. No. CBEC-20/16/04/2018-GST issued by the Principal Commissioner (GST).	Government of India Ministry of Finance Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing	Clarification regarding applicability of GST on additional/penal interest -Reg.
02	Board's Circular No. 103/22/2019-GST dated 28 th June, 2019 under F. No. CBEC-20/16/04/2018-GST issued by the Principal Commissioner (GST).	Government of India Ministry of Finance Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing	Clarification regarding determination of place of supply in certain cases -Reg.
03	Board's Circular No. 104/23/2019-GST dated 28 th June, 2019 under F. No. CBEC-20/16/04/2018-GST issued by the Principal Commissioner (GST).	Government of India Ministry of Finance Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing.	Processing of refund applications in FORM GST RFD-01A submitted by taxpayers wrongly mapped on the common portal-reg.
04	Board's Circular No. 105/24/2019-GST dated 28 th June, 2019 under F. No. CBEC-20/16/04/2018-GST issued by the Principal Commissioner (GST).	Government of India Ministry of Finance Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing.	Clarification on various doubts related to treatment of secondary or post-sales discounts under GST -Reg.
05	Board's Circular No. 106/25/2019-GST dated 29 th June, 2019 under F. No. CBEC-20/16/04/2018-GST issued by the Principal Commissioner (GST).	Government of India Ministry of Finance Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing	Refund of taxes paid on inward supply of indigenous goods by retail outlets established at departure area of the international airport beyond immigration counters when supplied to outgoing international tourist against foreign exchange -Reg.

All the Trade Associations, Field formations, Departmental officers and all others concerned are therefore, requested to follow the instructions/Guidelines mention in the above Circulars for compliance. It may be noted that the said Circular is also available on official website of Central Board of Excise and Customs at www.cbic-gst.gov.in.

(Signature)
17/7/19

(DEVENDRA NAGVENKAR)
COMMISSIONER
KOLKATA NORTH CGST & CX
KOLKATA

[Authority: Board's letter under F. No. CBEC-20/16/04/2018-GST dated 28th & 29th June, 2019]

C. No. V (30)01/CGST&CX/KOL-N/Tech/TN/2019-20/ // 365-377

Dated:

23 JUL 2019

Copy forwarded for information and necessary action to:

- 1 The Principal Chief Commissioner, CGST & CX, Kolkata Zone.
- 2 The Deputy/Assistant Commissioner, P&V, Shyambazar, Burrabazar, Central, BBDBag-I, BDD Bag-II, Chowringhee, Barasat, Kharda, Barrackpore, Bidhannagar & Kalyani of CGST & CX, Kolkata North Commissionerate, Kolkata.
- 3 The Superintendent, Computer Cell, CGST & CX, Kolkata North Commissionerate. He is requested to upload this information in the website at the earliest.
- 4 Notice Board.


22.7.19
(NITIN RANJAN)
Assistant Commissioner (Tech)
Kolkata North - CGST & CX