



GOVERNMENT OF INDIA  
OFFICE OF THE COMMISSIONER OF CGST & CX  
KOLKATA NORTH COMMISSIONERATE, GST BHAWAN, 2<sup>nd</sup>FLOOR,  
180, SHANTIPALLY, RAJDANGA MAIN ROAD, KOLKATA- 700107  
C. No. V (30)01/CGST&CX/KOL-N/Tech/TN/2018

Dated: 02.01.2019

TRADE NOTICE No: 17/2018

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

| Sl. No. | Circular No. & Date  | Issuing Authority  | Subject  |
|---------|--|--|--|
| 01.     | Board's Circular No.75/49/2018-GST dated 27 <sup>th</sup> December, 2018 under F.No.CBEC-20/16/05/2018-GST issued by the Commissioner (GST).   | Government of India<br>Ministry of Finance<br>Department of Revenue,<br>Central Board of Indirect<br>Taxes and Customs, GST<br>Policy Wing | Guidelines for processing of applications for financial assistance under the Central Sector Scheme named 'Seva Bhoj Yojna' for the Ministry of Culture-Reg.  |
| 02.     | Board's Circular No.76/50/2018-GST dated 31 <sup>th</sup> December, 2018 under F. No. CBEC-20/16/04/2018-GST issued by the Commissioner (GST). | Government of India<br>Ministry of Finance<br>Department of Revenue,<br>Central Board of Indirect<br>Taxes and Customs, GST<br>Policy Wing | Clarification on certain issues (sale by government departments to unregistered person; leviability under section 73(11) of the CGST Act; rate of tax in case of debit notes/ credit notes issued under section 142(2) of the CGST Act; applicability of notification No. 50/2018-Central Tax; valuation methodology in case of TCS under Income Tax Act and definition of owner of goods) related to GST-Reg. |
| 03.     | Board's Circular No.77/51/2018-GST dated 31 <sup>th</sup> December, 2018 under F. No. CBEC-20/16/04/2018-GST issued by the Commissioner (GST). | Government of India<br>Ministry of Finance<br>Department of Revenue,<br>Central Board of Indirect<br>Taxes and Customs, GST<br>Policy Wing | Denial of composition option by tax authorities and effective date thereof-Reg.  |
| 04.     | Board's Circular No.78/52/2018-GST dated 31 <sup>th</sup> December, 2018 under F. No. CBEC-20/16/04/2018-GST issued by the Commissioner (GST). | Government of India<br>Ministry of Finance<br>Department of Revenue,<br>Central Board of Indirect<br>Taxes and Customs, GST<br>Policy Wing | Clarification on export of services under GST-Reg.   |
| 05.     | Board's Circular No.79/53/2018-GST dated 31 <sup>th</sup> December, 2018 under F. No. CBEC-20/16/04/2018-GST issued by the Commissioner (GST). | Government of India<br>Ministry of Finance<br>Department of Revenue,<br>Central Board of Indirect<br>Taxes and Customs, GST<br>Policy Wing | Clarification on refund related issues-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.cbec.gov.in](http://www.cbec.gov.in).

*Raj*  
4/1/19

(DEVENDRA NAGVENKAR)  
COMMISSIONER  
KOLKATA NORTH CGST & CX  
KOLKATA

- [Authority: Board's letter under F. No. CBEC-20/16/05/2018-GST dated 27<sup>th</sup> December, 2018]  
[Authority: Board's letter under F. No. CBEC-20/16/04/2018-GST dated 31<sup>th</sup> December, 2018]  
[Authority: Board's letter under F. No. CBEC-20/16/04/2018-GST dated 31<sup>th</sup> December, 2018]  
[Authority: Board's letter under F. No. CBEC-20/16/04/2018-GST dated 31<sup>th</sup> December, 2018]  
[Authority: Board's letter under F. No. CBEC-20/16/04/2018-GST dated 31<sup>th</sup> December, 2018]



672-699

Dated:

Copy forwarded for information and necessary action to:

7 JAN 2019

- 1 The Principal Chief Commissioner, CGST & CX, Kolkata Zone.
- 2 The Joint Commissioner, CGST & CX, Kolkata North Commissionerate, Kolkata.
- 3 The Commissioner of CGST & CX, Kolkata South, Howrah, Haldia, Bolpur, Siliguri, Audit-I & Audit-II, Durgapur Audit.
- 4 The Commissioner of Customs [Port/Airport/Preventive (West Bengal)].
- 5 The Deputy/Assistant Commissioner, P&V, Shyambazar, Burrabazar, Central, BBDBag-I, BBD Bag-II, Chowringhee, Barasat, Kharda, Barrackpore, Bidhannagar & Kalyani of CGST & CX, Kolkata North Commissionerate, Kolkata.
- 6 The Manager Website, D.G. System, 5<sup>th</sup> Floor, Hotel Samrat, Chnakyapuri, New Delhi-110021. He is requested to upload this information in the website.
- 7 The Superintendent, Computer Cell, CGST & CX, Kolkata North Commissionerate. He is requested to upload this information in the website at the earliest.
- 8 Notice Board.

Umesh Kumar  
04/01/19

(UMESH KUMAR)  
Joint Commissioner (In-Situ)(Tech)  
Kolkata North - CGST & CX