



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

TRADE NOTICE NO: 01/2019


Attention of the Trade, Field formation, Departmental Officers and all concerned is invited to the following letter issued by Central Board of Indirect Taxes and Customs, New Delhi, Department of Revenue, Ministry of Finance, Govt. of India, copy of which is enclosed for information, guidance and compliance.

Sl. No.	Circular No. & Date	Issuing Authority	Subject
1.	92/11/2019-GST dated 07.03.2019	CBIC	Clarification on various doubts related to treatment of sales promotion schemes under GST – regarding.

It may be noted that the said notification is also available on official website of Central Board of Indirect Taxes and Customs at <http://www.cbic.gov.in>.

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

Encl: As stated above


(Rajeev Gupta)
Commissioner
Kolkata South CGST & CX
Commissionerate, Kolkata