



GOVERNMENT OF INDIA: भारत सरकार  
Office of the Commissioner, Kolkata South CGST & CX Commissionerate,  
कोलकाता दक्षिण वस्तु एवं सेवा कर, आयुक्त का कार्यालय  
GST Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107  
वस्तु एवं सेवा कर भवन, 180 शांतिपल्ली, राजडंगा मेन रोड, कोलकाता-700107

**TRADE NOTICE NO: 12/2018**

**Dated:**

Attention of the trade & industry, field formations, departmental officers and all others concerned is invited to the following Circular issued by Commissioner of GST, (GST policy wing), New Delhi, Department of Revenue, Ministry of Finance, Govt. of India, for information, guidance and compliance.

Sl. No.	Circular No. & Date	Issuing Authority	Subject
1.	Board's Circular No. 49/23/2018-GST dated 21.06.2018 under CBEC - 20/16/03/2017 - GST issued by Commissioner(GST), Govt. of India.	Government of India Ministry of Finance Department of Revenue (Central Board of Indirect Taxes and Customs) GST Policy Wing.	Modifications to 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 No. 41/15/2018-GST dated 13.04.2018 - reg.

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

Authority: Board's letter CBEC -20/16/03/2017-GST dated 21.06.2018.