



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:

TRADE NOTICE NO: 12/2018

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. 57/31/2018-GST dated 4 <sup>th</sup> September, 2018 under F.No. CBEC-20/16/4/2018-GST issued by the Commissioner (GST).	Government of India Ministry of Finance Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing	Scope of Principal-agent relationship in the context of Schedule I of the CGST Act-regarding.
02.	Board's Circular No. 58/32/2018-GST dated 4 <sup>th</sup> September, 2018 under F.No. CBEC-20/16/4/2018-GST issued by the Commissioner (GST).	Government of India Ministry of Finance Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing	Recovery of arrears of wrongly availed CENVAT credit under the existing law and inadmissible transitional credit-regarding.
03.	Board's Circular No. 59/33/2018-GST dated 4 <sup>th</sup> September, 2018 under F.No. 349/21/2016-GST issued by the Commissioner (GST).	Government of India Ministry of Finance Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing	Clarification on refund related issues-regarding.
04.	Board's Circular No. 60/34/2018-GST dated 4 <sup>th</sup> September, 2018 under F.No. CBEC-20/16/10/2018-GST (CBEC) issued by the 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 filed by Canteen Stores Department (CSD)-regarding.
05.	Board's Circular No. 61/35/2018-GST dated 4 <sup>th</sup> September, 2018 under F.No. CBEC-20/13/01/2018-GST issued by the Commissioner (GST).	Government of India Ministry of Finance Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing	E-way bill in case of storing of goods in godown of transporter-regarding.

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).

*(Handwritten signature)*  
10/9/18

(DEVENDRA NAGVENKAR)  
COMMISSIONER  
KOLKATA NORTH CGST & CX  
KOLKATA

[Authority: Board's letter under F. No. CBEC-20/16/4/2018-GST dated 4<sup>th</sup> September, 2018]

[Authority: Board's letter under F. No. CBEC-20/16/4/2018-GST dated 4<sup>th</sup> September, 2018]

[Authority: Board's letter under F. No. 349/21/2016-GST dated 4<sup>th</sup> September, 2018]

[Authority: Board's letter under F. No. CBEC-20/16/10/2018-GST (CBEC) dated 4<sup>th</sup> September, 2018]

[Authority: Board's letter under F. No. CBEC-20/13/01/2018-GST dated 4<sup>th</sup> September, 2018]

C. No. V (30)01/CGST&CX/KOL-N/Tech/TN/2018/32239-66

Dated:

11 SEP 2018

Copy forwarded for information and necessary action to:

- 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)  
Deputy Commissioner (Tech)  
Kolkata North CGST & CX

[Authority: Board's letter under F. No. CBEC-201642018-GST dated 4<sup>th</sup> September, 2018]

[Authority: Board's letter under F. No. CBEC-201642018-GST dated 4<sup>th</sup> September, 2018]

[Authority: Board's letter under F. No. 34921/2018-GST dated 4<sup>th</sup> September, 2018]

[Authority: Board's letter under F. No. CBEC-201642018-GST (CBEC) dated 4<sup>th</sup> September, 2018]

[Authority: Board's letter under F. No. CBEC-201642018-GST dated 4<sup>th</sup> September, 2018]