



भारत सरकार

GOVERNMENT OF INDIA

केन्द्रीय बस्तु और सेवा कर और केन्द्रीय उत्पाद शुल्क आयुक्त का कार्यालय  
OFFICE OF THE COMMISSIONER OF CGST & CX  
हलदिया केन्द्रीय बस्तु और सेवा कर और केन्द्रीय उत्पाद शुल्क आयुक्तालय  
HALDIA CGST & CX COMMISSIONERATE

बहु मंजिला इमारत, कस्टम हाउस, 15/1 स्ट्रैंड रोड, कोलकाता- 700001  
M.S. Building, Customs House, 15/1, Strand Road, Kolkata-700001

**TRADE NOTICE**

Trade Notice No: 15/ 2018

Dated:

Attention of the Trade & Industry, Field formations, Departmental Officers and all others concerned is invited to the following **Circulars** issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing.

Sl. No.	Circular No. & Date	Issuing Authority	Subject
I	Circular No. 41/15/2018 - GST issued under F.No. CBEC-20/16/03/2017-GST dated 13 <sup>th</sup> April, 2018.	Government of India Ministry of Finance Department of Revenue, CBITC, GST Policy Wing, New Delhi	Procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances-reg.
II	Circular No. 42/16/2018 - GST issued under F.No. CBEC-20/16/03/2017-GST dated 13 <sup>th</sup> April, 2018.	Government of India Ministry of Finance Department of Revenue, CBITC, GST Policy Wing, New Delhi	Clarification regarding procedure for recovery of arrears under the existing law and reversal of inadmissible input tax credit-reg.
III	Circular No. 43/17/2018 - GST issued under F.No.349/48/2017-GST dated 13 <sup>th</sup> April, 2018.	Government of India Ministry of Finance Department of Revenue, CBITC, GST Policy Wing, New Delhi	Queries regarding processing of refund applications for UIN agencies.

All the Trade Associations, Field Formations, Departmental Officers and all others concerned are, therefore, requested to follow the instructions/guidelines as mentioned in CBITC's above mentioned **Circulars** which are also available at [www.cbec.gov.in](http://www.cbec.gov.in).

For full text and legal interpretation, the aforesaid **Circulars** may be referred to

- Authority: (I) F.No. CBEC-20/16/03/2017-GST, Dt-13<sup>th</sup> April, 2018.  
(II) F.No. CBEC-20/16/03/2017-GST, Dt-13<sup>th</sup> April, 2018.  
(III) F.No. 349/48/2017-GST, Dt-13<sup>th</sup> April, 2018.

*(Signature)*  
(BIJOY KUMAR MALLICK)  
COMMISSIONER OF CGST & CX.,  
HALDIA COMMISSIONERATE

C.No.II(39)1/GST/Hal/Tech/Trade Notice/2018/ 6281-6304 Dated: 16-04-2018

Copy forwarded for information to:

1. The Chief Commissioner of Central GST, Kolkata.
2. The Secretary, Indian Chamber of Commerce, 4 Indian Exchange Place, Kolkata - 700 001.
3. The Secretary, Bengal Chamber of Commerce, 6, N. S. Road, Kolkata - 700 001.
4. The Secretary, Bengal National Chamber of Commerce & Industry, 23, R.N. Mukherjee Road, Kolkata - 700 001.
5. The Secretary, Bharat Chamber of Commerce, 9/1, Syed Amir Ali Avenue, Kolkata-700017.
6. The Deputy Commissioner of Central Tax (System), Haldia Commissionerate Kolkata.
7. The Dy./Asstt. Commissioner of Central Tax, A&N/Junglepur/Kharagpur/Hal-I/Hal-II Division, Anti-Evasion Unit & GST Cell of Haldia Commissionerate.
8. Notice Board.
9. All Chamber of Commerce.

*(Signature)*  
(SUJIT KUMAR SAHA)  
Asst. Commissioner (Hdqrs. Tech)  
CGST & CX., Haldia Commissionerate