



GOVERNMENT OF INDIA
OFFICE OF THE COMMISSIONER OF CGST & CX
KOLKATA NORTH COMMISSIONERATE, GST BHAWAN, 2nd FLOOR,
180, SHANTIPALLY, RAJDANGA MAIN ROAD, KOLKATA- 700107

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

Dated: 16.11.2018

TRADE NOTICE NO: 16/2018

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. 73/47/2018-GST dated 5 th November, 2018 under F. No. 20/16/04/2018- 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 and agent relationship under Schedule I of CGST Act, 2017 in the context of del-credere agent regarding.
02.	Board's Circular No. 74/48/2018-GST dated 5 th November, 2018 under F. No. 20/16/04/2018- 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	Collection of tax at source by Tea Board of India -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.


(DEVENDRA NAGVENKAR)
COMMISSIONER
KOLKATA NORTH CGST & CX
KOLKATA

[Authority: Board's letter under F. No. 20/16/04/2018- GST dated 5th November, 2018]

C. No. V (30)01/CGST&CX/KOL-N/Tech/TN/2018/39776-803

Dated:
26 NOV 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, 5th 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

REVENUE NACHANKAR
COMMISSIONER
KOLKATA NORTH CGST & CX
KOLKATA