



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 स्टैंड रोड, कोलकाता-700001
M.S. Building, Customs House, 15/1, Strand Road, Kolkata-700001

TRADE NOTICE

Trade Notice No: 32/ 2018

Dated: 05.09.2018

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
1	Circular No. 57/31/2018 - GST issued under F.No. 20/16/4/2018-GST dated 04 th September, 2018.	Government of India, Department of Revenue, Central Board of Indirect Taxes & Customs, GST Policy Wing, Commissioner (GST) New Delhi.	Scope of Principal-agent relationship in the context of Schedule-I of the CGST Act - regarding
2	Circular No. 58/32/2018 - GST issued under F.No. 20/16/4/2018-GST dated 04 th September, 2018.	Government of India, Department of Revenue, Central Board of Indirect Taxes & Customs, GST Policy Wing, Commissioner (GST) New Delhi.	Recovery of Arrear of wrongly availed Cenvat Credit under the existing law and inadmissible transitional credit - regarding.
3.	Circular No. 59/33/2018 - GST issued under F.No. 349/21/2018-GST dated 04 th September, 2018.	Government of India, Department of Revenue, Central Board of Indirect Taxes & Customs, GST Policy Wing, Commissioner (GST) New Delhi.	Clarification on refund related issue - regarding.
4.	Circular No. 60/34/2018 - GST issued under F.No. 20/16/10/2018-GST dated 04 th September, 2018.	Government of India, Department of Revenue, Central Board of Indirect Taxes & Customs, GST Policy Wing, Commissioner (GST) New Delhi.	Processing of refund applications filed by Canteen Stores Department (CSD) - regarding.
5.	Circular No. 61/35/2018 - GST issued under F.No. 20/13/01/2018-GST dated 04 th September, 2018.	Government of India, Department of Revenue, Central Board of Indirect Taxes & Customs, GST Policy Wing, Commissioner (GST) New Delhi.	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 as mentioned in CBIC's above mentioned **Circular** which are also available at www.cbec.gov.in.

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

- Authority: (1) F.No. 20/16/4/2018-GST dated 04th September, 2018.
(2) F.No. 20/16/4/2018-GST dated 04th September, 2018.
(3) F.No. 349/21/2018-GST dated 04th September, 2018.
(4) F.No. 20/16/10/2018-GST dated 04th September, 2018.
(5) F.No. 20/13/01/2018-GST dated 04th September, 2018.

(Signature)
5/9/2018
(BIJOY KUMAR MALICK)
COMMISSIONER OF CGST & CX.,
HALDIA COMMISSIONERATE

C.No.II(39)1/GST/Hal/Tech/Trade Notice/2018/13340-13362

Dated : 05.09.18.

Copy forwarded for information to:-

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

(Signature)
5.9.18
(SUJIT KUMAR SAHA)
Asst. Commissioner (HdQRS. Tech)
CGST & CX., Haldia Commissionerate