



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, १५/१ स्ट्रैंड रोड, कोलकाता- ७००००१

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

Shri Alam Saha Roy,  
Insp (Systems)  
Pl upload in the  
Dept. website.

Com J  
26.03.2019  
Super (sys)

**TRADE NOTICE**

Trade Notice No: 03/ 2019

Dated: 11.03.2019

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.

Sl.	Circular No. & Date	Issuing Authority	Subject
1.	Circular No. 92/11/2019 - GST issued under F.no. CBEC-20/16/04/2018 - GST dated 07.03.2019	Govt. Of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing.	Circular clarifying various doubts related to treatment of sales promotion scheme under GST - Reg.
2.	Circular No. 93/12/2019 - GST issued under F.no. 354/124/2018-TRU dated 08.03.2019	Govt. Of India, Ministry of Finance, Department of Revenue, Tax Research Unit.	Seeks to clarify nature of supply of Priority Sector Lending Certificates (PSLC) - regarding

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

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

Authority : 1. F.No. CBEC-20/16/04/2018 - GST dated 07.03.2019.  
2. F.No. 354/124/2018-TRU dated 08.03.2019

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(RAJEEV GUPTA)  
COMMISSIONER OF CGST & CX  
HALDIA COMMISSIONERATE

C.No. V(30)02/CGST/Hal/Tech/Trade Notice/2019/ 4116 - 4138 Dated : 14.03.19.

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 of Haldia Compn'te.
8. Notice Board.
9. All Chamber of Commerce.

(SUJITKUMAR SAHA)

Assistant Commissioner (Hdqrs. Tech),  
CGST & CX, Haldia Commissionerate.