



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: 15/2018

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. 69/43/2018-GST dated 26 <sup>th</sup> October, 2018 under F.No. CBEC/20/16/04/2017-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	Processing of applications for Cancellation of Registration submitted in FORM GST REG-16-regarding.
02.	Board's Circular No. 70/44/2018-GST dated 26 <sup>th</sup> October, 2018 under F.No. CBEC-20/16/04/2017-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 certain issues related to refund-regarding.
03.	Board's Circular No. 71/45/2018-GST dated 26 <sup>th</sup> October, 2018 under F.No. 349/94/2017-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 of issues under GST related to casual taxable person and recovery of excess Input Tax Credit distributed by an Input Service Distributor-regarding.
04.	Board's Circular No. 72/46/2018-GST dated 26 <sup>th</sup> October, 2018 under F.No. CBEC/20/16/04/2017-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	Circular to clarify the procedure in respect of return of time expired drugs or medicines-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).

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*20/10/18*

(DEVENDRA NAGVENKAR)  
COMMISSIONER  
KOLKATA NORTH CGST & CX  
KOLKATA

[Authority: Board's letter under F. No. CBEC/20/16/04/2017-GST dated 26<sup>th</sup> October, 2018]

[Authority: Board's letter under F. No. CBEC-20/16/04/2017-GST dated 26<sup>th</sup> October, 2018, 2018]

[Authority: Board's letter under F. No. 349/94/2017-GST dated 26<sup>th</sup> October, 2018, 2018]

[Authority: Board's letter under F. No. CBEC/20/16/04/2017-GST dated 26<sup>th</sup> October, 2018, 2018]

C. No. V (30)01/CGST&CX/KOL-N/Tech/TN/2018/ 37793-810

Dated:

31 OCT 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.

30/10/18

(UMESH KUMAR)  
Deputy Commissioner (Tech)  
Kolkata North CGST & CX