



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 स्टैंड रोड, कोलकाता-७००००१  
M.S.Building, Customs House, 15/1, Strand Road, Kolkata-700001

4722  
5/11/18  
Input (System)  
Shri. Alam  
Sachin (S)  
Inspector  
for  
06.11.2018  
Separate

TRADE NOTICE

Dated: 01.11.2018

Trade Notice No: 41/ 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. 69/43/2018 - GST issued under F.No. CBEC/20/16/04/2018-GST dated 26 <sup>th</sup> October, 2018.	Government of India, Ministry of Finance Department of Revenue, Central Board of Indirect Taxes & Customs GST Policy Wing, Commissioner(GST)	Processing of Applications for Cancellation of Registration submitted in FORM GST REG-16 - Reg.
2	Circular No. 70/44/2018 - GST issued under F.No. CBEC/20/16/04/2018-GST dated 26 <sup>th</sup> October, 2018.	Government of India, Ministry of Finance Department of Revenue, Central Board of Indirect Taxes & Customs GST Policy Wing, Commissioner(GST)	Clarification on certain issues related to refund - Reg.
3	Circular No. 71/45/2018 - GST issued under F.No. 349/94//2018-GST dated 26 <sup>th</sup> October, 2018.	Government of India, Ministry of Finance Department of Revenue, Central Board of Indirect Taxes & Customs GST Policy Wing, Commissioner(GST)	Clarification of issues under GST related to casual taxable person and recovery of excess Input Tax Credit distributed by an Input Service distributor-Reg.
4	Circular No. 72/46/2018 - GST issued under F.No. CBEC/20/16/04/2018-GST dated 26 <sup>th</sup> October, 2018.	Government of India, Ministry of Finance Department of Revenue, Central Board of Indirect Taxes & Customs GST Policy Wing, Commissioner(GST)	Circular to clarify the procedure in respect of return of time expired drugs or medicines - Reg.

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 **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

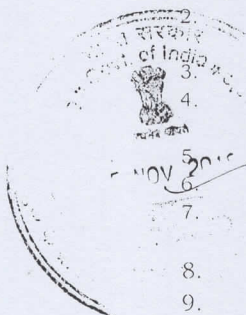
- Authority: (1) F.No. CBE/20/16/04/2018-GST dated 26<sup>th</sup> October, 2018.  
(2) F.No. CBE/20/16/04/2018-GST, dated 26<sup>th</sup> October, 2018.  
(3) F.No. 349/94/2018-GST dated 26<sup>th</sup> October, 2018.  
(4) F.No. CBE/20/16/04/2018-GST dated 26<sup>th</sup> October, 2018.

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

C.No.II(39)1/GST/Hal/Tech/Trade Notice/2018/16105-16127 Dated : 2 / 11 / 2018.

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-1/  
Hal-II Division, Anti-Evasion Unit of Haldia Commissionerate.
- Notice Board.
- All Chamber of Commerce.



(SUJIT KUMAR SAHA)  
Asst. Commissioner (Hdqs. Tech)  
CGST & CX., Haldia Commissionerate