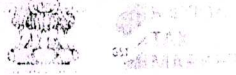


HQ- Compr.



भारत सरकार/GOVERNMENT OF INDIA

केन्द्रीय वस्तु एवं सेवा कर आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX,

केन्द्रीय राजस्व भवन, हाकिमपाडा, सिलीगुड़ी-734001, पश्चिम बंगाल

C. R. BUILDING, HAKIMPADA, SILIGURI-734001, WEST BENGAL

टेलीफोन /Telephone – 0353- 2523124, फैक्स/ Fax – 0353- 2523146 & ईमेल /Email – siliguri@excise.nic.in

Trade Notice No. 04/GST/2019

Attention of the Trade & Industries, field formations, departmental officers and all others concerned is invited to the following Circulars issued by the Central Board of Indirect Taxes & Customs enumerated hereunder for information, guidance and compliance please.

S.No.	Circular No. & Date	Issuing Authority	Subject Regarding
1	94/13/2019- GST dt. 28.03.19	Pr. Commissioner (GST), CBIC, New Delhi	Clarification on refund related issued under GST
2	95/14/2019- GST dt. 28.03.19	Pr. Commissioner (GST), CBIC, New Delhi	Verification of applications for grant of new registration
3	96/15/2019- GST dt. 28.03.19	Pr. Commissioner (GST), CBIC, New Delhi	Clarification in respect of transfer of input tax credit in case of death of sole proprietor

2. It may be noted that the aforementioned Circular is also available on official link of Central Board of Indirect Taxes and Customs at <http://www.cbic.gov.in/htdoes-cbec/gst/cgst-circ-idx-2017>

3. For full text and legal interpretation, the aforesaid Circular may be referred to.

(BAMIN TARI)

आयुक्त / COMMISSIONER