



भारत सरकार

केन्द्रीय वस्तु एवं सेवा कर आयुक्त का कार्यालय

केन्द्रीय राजस्व भवन, हाकिमपाडा, सिलीगुड़ी

GOVERNMENT OF INDIA

OFFICE OF THE COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX,
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C. No. V(08)01/GST/TN/Tech/Slg.Com/18-19/

Trade Notice No. 09/GST/2018

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Attention of the Trade & Industries, field formations, Departmental Officers and all other concerned is invited to the following Circulars issued by the Commissioner (GST), Central Board of Indirect Taxes & Customs, Department of Revenue, Ministry of Finance, Govt. of India for information, guidance and compliance please.

Sl. No.	Circular No. & Date	Issuing Authority	Subject regarding
1.	Circular No. 45/19/2018-GST dated 30 th May, 2018 under F. No. CBEC/20/16/4/2018-GST	Commissioner (GST), CBIC, New Delhi	Clarification on refund related issues.

2. It may be noted that the aforementioned Circulars are also available on official link of Central Board of Indirect Taxes and Customs at <http://www.cbic.gov.in/htdocs-cbec/gst/Circular No.45.pdf>.

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

(BAMIN TARI)
आयुक्त/ COMMISSIONER