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भारत सरकार

केन्द्रीय वस्तु एवं सेवा कर आयुक्त की

केंद्रीय राजस्व भवन, हाकिमपाडा, सिलीन **GOVERNMENT OF INDIA**

OFFICE OF THE COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX, C. R. BUILDING, HAKIMPARA, SILIGURI-734001, WB

Tele - 0353- 2523124

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C. No. V(08)01/GST/TN/Tech/Slg.Com/18-19/

Trade Notice No. 08/GST/2018

Dated:

18/04/2018

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.

S1. No.	Circular No. & Date	Issuing Authority	Subject regarding
1.	Circular No. 41/15/2018-GST dated 13th April, 2018 under F. No. CBEC-20/16/03/ 2017-GST	Commissioner (GST), CBIC, New Delhi	Procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances.
2.	Circular No. 42/16/2018-GST dated 13th April, 2018 under F. No. CBEC-20/16/03/ 2017-GST	Commissioner (GST), CBIC, New Delhi	Clarification regarding procedure for recovery of arrears under the existing law and reversal of inadmissible input tax credit as well as transitional credit in FORM TRAN-1.
3.	Circular No. 43/17/2018-GST dated 13th April, 2018 under F. No. 349/48/2017-GST	Commissioner (GST), CBIC, New Delhi	Clarifications on Queries regarding processing of refund applications for UIN agencies.

- 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.cbec.gov.in/htdocs-cbec/gst/circularno-41-cgst.pdf. http://www.cbec.gov.in/htdocs-cbec/gst/circularno-42-cgst.pdf
- 3. For full text and legal interpretation, the aforesaid Circulars may be referred to.

आयुक्त/ COMMISSIONER

ABAMIN TAKI

C. No. V(08)01/GST/TN/Tech/Slg.Com/18-19/ 5754 Dated 19-4-18 Copy to:

- 1. The Principal Chief Commissioner, CGST & CX, Kolkata Zone for his kind information.
- 2. The Deputy/Assistant Commissioner of CGST & CX, Cooch Behar/Darjeeling/ Dinajpur/ Gangtok/ Jalpaiguri/ Malda/ Siliguri Division for information with a request to circulate it to the Range level.
- 3. The Deputy/Assistant Commissioner (P&V)/Hdqrs AEU/A&R/Adjudication/LAW/STAT/Computer Cell/Headquarters Pool/TAR for information.
- The Superintendent (Systems), Office of the Principal Chief Commissioner, CGST & CX, Kolkata Zone with a request to upload the Trade Notice in the departmental website.
- 5. The President, Federation of Chambers of Commerce & Industry, North Bengal (FOCIN), Basanta Niketan, 2, Bidhan Road, Siliguri-734001 with a request to circulate the instant Trade Notice widely among the members.
- 6. The President, Siliguri Merchants Association, SMA Building, Agrasen Road, Siliguri—734005.
- 7. The Chairman, CII, North Bengal Zonal office, City Centre, Block-F, No. 03-13, Siliguri—734010 with a request to circulate the instant Trade Notice widely among the members.
- 8. The Confederation of Indian Industries, Sikkim State Office, City Centre, Block-F, No. 03-13, Siliguri—734010 with the request to circulate among members.
- 9. The Sikkim Chamber of Commerce, Mahatma Gandhi Road, Gangtok, Sikkim—737101 with the request to circulate among members.
- 10. The G.M. B.S.N.L. Office of the General Manager of Telecom, Siliguri-734001.
- 11. The Director, North Bengal Security Services, Ramkrishna Road, Ashrampara, Siliguri-734001.
- 12. The General Secretary, Jalpaiguri Districts Merchants Association, Pradhan Building, Din Bazar, Jalpaiguri-735101.

- The President, Darjeeling Chamber of Commerce, 50/B, Capital Market, Ladenla Road, Darjeeling-734101.
- 14. The Working Secretary, Dakshin Dinajpur Chamber of Commerce, P.O. Balurghat, Distt. Dakshin Dinajpur-733101.
- 15. The Joint Secretary, Malda Merchants Chamber of Commerce, Banijya Bhawan, Senkopara, Maheshmati, Malda-732101.
- 16. The General Secretary, Raiganj Merchants Association, NS Road, Banijya Bhawan, PO—Raiganj, Dist—Uttar Dinajpur, PIN—733134.
- 17. The Secretary, North Bengal Exporters Association, S. F. Road, Jajodia Market-Block, 1ST Floor, Siliguri 734005.
- 18. The Notice Board, C. R. Building, Siliguri.

Assistant Commissioner (Hdqrs Tech)