

भारत सरकार GOVERNMENT OF INDIA

केन्द्रीय वस्तु एवं सेवा कर आयुक्तालय : बोलपुर

CENTRAL GOODS & SERVICES TAX COMMISSIONERATE: BOLPUR.

नानुर चन्डीदासरोड, सियान, बोलपुर, बीरभूम, प.ब. पिन- 731204

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C. No. V (30)02/CGST/Tech/Trade Notice/Bol/2019

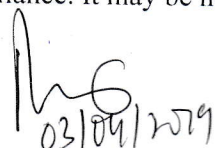
Dated: 03/04/2019

Trade Notice No. 02/CGST/Bol/2019

Attention of Trade & Industry, field formations, departmental officers and all others concerned is invited to the following Circulars issued by Commissionier(GST), Govt. of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi.

Sl.No	Letter No. & Date	Issuing Authority	Subject
01.	Board's Circular No.04/01/2019-IGST dt.01.02.2019 under F.No.CBEC-20/16/04/2018-GST issued by the Pr.Commissioner(GST)	Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing	Recinding of Circulars issued earlier under the IGST Act,2017 to be effective from 01.02.2019
02.	Board's Circular No.88/07/2019-GST dt.01.02.2019 under F.No. CBEC-20/16/04/2018-GST issued by the Pr.Commissioner(GST)	Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing	Changes in circulars issued earlier under the CGST Act,2017
03.	Board's Circular No.89/08/2019-GST dt.18.02.2019 under F.No. CBEC-20/16/04/2018-GST issued by the Pr.Commissioner(GST)	Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing	Mentioning details of Inter-State supplies made to unregistered persons in Table 3.2 of FORM GSTR-3B and Table 7B of FORM GSTR-1
04.	Board's Circular No.90/09/2019-GST dt.18.02.2019 under F.No. CBEC-20/16/04/2018-GST issued by the Pr.Commissioner(GST)	Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing	Compliance of rule 46(n) of the CGST Rules,2017 while issuing invoices in case of inter-State supply
05.	Board's Circular No.91/10/2019-GST dt.18.02.2019 under F.No. . CBEC-20/16/04/2018-GST issued by the Pr.Commissioner(GST)	Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing	Clarification regarding tax payment made for supply of warehoused goods while being deposited in a customs bonded warehouse for the period July,2017 to March, 2018.
06.	Board's Circular No.92/11/2019-GST dt.07.03.2019 under F.No.CBEC-20/16/04/2018-GST issued by the Pr.Commissioner(GST)	Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing	Clarification on various doubts related to treatment of sales promotion schemes under GST.

All the Trade Associations, Field formations, Departmental officers and all others concerned are therefore, requested to follow the instruction/guidelines mentioned in the above Circulars for compliance. It may be noted that the said Circulars are available in CBEC website [w.w.w.cbec.gov.in](http://www.cbec.gov.in).

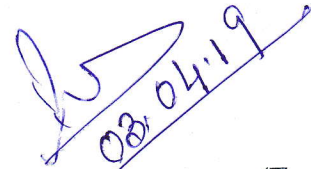

03/04/2019
(PRADEEP KUMAR)
COMMISSIONER

C. No. V (30)02/CGST/Tech/Trade Notice/Bol/2019

Dated: - 03/04/2019

Copy forwarded for information and necessary action to:-

1. The Pr. Chief Commissioner, Central Goods & Services Tax, Kolkata Zone.
2. The Commissioner of Central Goods & Services Tax, Kolkata-North/ Kolkata-South/Howrah/Haldia/Siliguri/Kolkata Audit-I/Kolkata Audit-II/Durgapur Audit/Kolkata Appeal-I/Kolkata Appeal-II/Siliguri Appeal Commissionerate.
3. The Additional/Joint Commissioner of Central Goods & Services Tax, Durgapur Sub Commissionerate, Bolpur Commissionerate.
4. The Assistant Commissioner, P & V/Audit/Adjudication/Law/Computer Cell/Stat/Anti Evasion/A&R/Recovery Cell, Central Goods & Services Tax, Bolpur Commissionerate.
5. The Deputy/ Assistant Commissioner of Central Goods & Services Tax, Asansol-I/Asansol-II/Bardhaman/Berhampore/Purulia/Birbhum/Durgapur-I/Durgapur-II/Durgapur-III/Bankura Division, Bolpur Commissionerate.
7. The P.A.O. /C.A.O., Central Goods & Services Tax, Bolpur Commissionerate.
8. Commissioner's Cell, Central Goods & Services Tax, Bolpur Commissionerate
9. Chamber of Commerce(All).
10. Member of RAC.....(All).
11. Member of RTA.....(All).
12. Guard file.
13. Notice Board.


 Assistant Commissioner (Tech)
 Central Tax
Bolpur GST Commissionerate