



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

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## Trade Notice No. 06/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	102/21/201 9-GST dt. 28.06.19	Pr. Commissioner (GST), CBIC, New Delhi	Clarification regarding applicability of GST on additional/penal interest,
2	103/22/201 9-GST dt. 28.06.19	Pr. Commissioner (GST), CBIC, New Delhi	Clarification regarding determination of place of supply in certain cases,
3	104/23/201 9-GST dt. 28.06.19	Pr. Commissioner (GST), CBIC, New Delhi	Processing of refund applications in FORM GST RFD-01A submitted by taxpayers wrongly mapped on the common portal,
4	105/24/201 9-GST dt. 28.06.19	Pr. Commissioner (GST), CBIC, New Delhi	Clarification on various doubts related to treatment of secondary or post-sales discounts under GST,
5	106/25/201 9-GST dt. 29.06.19	Pr. Commissioner (GST), CBIC, New Delhi	Refund of taxes paid on inward supply of indigenous goods by retail outlets established at departure area of the international airport beyond immigration counters when supplied to outgoing international tourist against foreign exchange.

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/htdocs-cbec/gst/egst-circ-idx-2017>

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

  
(BAMIN TARI)

आयुक्त / COMMISSIONER