



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, HAKIMPARA, SILIGURI-734001, WEST BENGAL

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

Trade Notice No. 07/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	102/21/2019-GST dt. 15.07.19	Pr. Commissioner (GST), CBIC, New Delhi	Corrigendum to Circular No. 102/21/2019-GST dated 28 th June, 2019 issued vide F.No. CBEC/20/16/4/2018-GST,
2	107/26/2019-GST dt. 18.07.19	Pr. Commissioner (GST), CBIC, New Delhi	Clarification on doubts related to supply of Information Technology enabled Services (ITeS services),
3	108/27/2019-GST dt. 18.07.19	Pr. Commissioner (GST), CBIC, New Delhi	Clarification in respect of goods sent/taken out of India for exhibition or on consignment basis for export promotion.

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/cgst-circ-idx-2017>

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

(BAMIN TARI)

आयुक्त / COMMISSIONER

C. No. V(08)01/GST/TN-PN/Tech/Slg.Com/19-20/ 9829 Dated: 01.08.2019

Copy forwarded for information 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)/Hdqs AEU/A&R/Adjudication/LAW/STAT/Computer Cell (with a request to upload the same to the departmental website)/Headquarters Pool/TAR/Audit for information.
4. 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 it among the members.
9. The Sikkim Chamber of Commerce, Mahatma Gandhi Road, Gangtok, Sikkim—737101 with the request to circulate it among the 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.
13. 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 Notice Board, C. R. Building, Siliguri.

[Handwritten Signature]
11/8/19.

**Assistant Commissioner (Hdqs Tech.)
Siliguri CGST & CX Commissionerate**



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, HAKIMPARA, SILIGURI-734001, WEST BENGAL

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

Public Notice No. 08/GST/2019

Attention of the Public, Trade & Industries, field formations, departmental officers and all others concerned is invited to the Rule 5 of CGST Rules, 2017 which provides conditions and restrictions for a taxable person exercise the option to pay tax under Section 10 of CGST Act, 2017 i.e. Composition Levy. Sub-rule (f) of the said Rule 5 provides that every Composition taxpayer person shall mention the words **“COMPOSITION TAXABLE PERSON, NOT ELIGIBLE TO COLLECT TAX ON SUPPLIES”** (in bold and capital letters) at top of the each and every bill of supply issued by him. Further, Sub-rule (g) of the said Rule regimes such taxable person shall mention the words **“COMPOSITION TAXABLE PERSON”** (in bold and capital letters) on every notice or signboard displayed at a prominent place at his principal place of business and at every additional place of business.

2. If Composition taxable person fails to comply with the conditions as mentioned in rule 5 of the CGST Rules, the proper officer may initiate appropriate action against such persons under GST Law. It may be noted that contravention of any provision of CGST Act, 2017 or rules made thereunder attract penalty, fine or prosecution as the case may be.


(BAMIN TARI)

आयुक्त / COMMISSIONER

C. No. V(08)01/GST/TN-PN/Tech/Slg.Com/19-20/ 9862 Dated: 01.08.2019

Copy forwarded for information 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 (with a request to upload the same to the departmental website)/Headquarters Pool/TAR/Audit for information.
4. 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 it among the members.
9. The Sikkim Chamber of Commerce, Mahatma Gandhi Road, Gangtok, Sikkim—737101 with the request to circulate it among the 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.
13. 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 Notice Board, C. R. Building, Siliguri.

[Signature]
1/8/19
**Assistant Commissioner (Hdqrs Tech.)
Siliguri CGST & CX Commissionerate**



GOVERNMENT OF INDIA
OFFICE OF THE COMMISSIONER,
CGST & CENTRAL EXCISE (APPEALS),
C. R. BUILDING, HAREN MUKHERJEE ROAD, HAKIMPORA,
SILIGURI- 734001

Phone : 0353 2431518/19 e-mail – siliguri.appeals@gov.in

C.No. V(30)01/RTI/Tech/Appela/Slg/Com/17 /2729

Dated : 01/08/2019

PUBLIC NOTICE

Subject: Right to Information Act 2005- Names and other details of First Appellate Authority (FAA), CPIO and CAPIO in respect of Siliguri Appeal Commissionerate of CGST & CX, Siliguri.

Attention of Public in general, Trade & Field formation is invited to the Right to Information Act 2005. In accordance to the CBEC's letter issued vide F. No. 296/115/2007-CX 9 dated: 12.11.2007 read with Section 5(1) and Section 19(1) of the Right to Information Act, 2005, the name, designation and office address of First Appellate Authority, CPIO and CAPIO as nominated by the competent authority in respect of Siliguri Appeal Commissionerate of CGST & CX is given below with immediate effect till further order.

S. No.	Name of the FAA	Designation	Address of FAA
1.	Shri Rajesh Tripathy	Joint Commissioner, Siliguri Appeal Commissionerate	Central Revenue Building, 3 rd Floor, Haren Mukherjee Road, Hakimpura, Siliguri-734001
S. No.	Name of the CPIO	Designation	Address of CPIO
1.	Shri Santanu Chattopadhyay	Assistant Commissioner, Siliguri Appeal Commissionerate.	Central Revenue Building, 3 rd Floor, Haren Mukherjee Road, Hakimpura, Siliguri-734001
S. No.	Name of the CAPIO	Designation	Address of CAPIO
1.	Shri Asim Sarkar	Superintendent, Siliguri Appeal Commissionerate	Central Revenue Building, 3 rd Floor, Haren Mukherjee Road, Hakimpura, Siliguri-734001
2	Smt. Shilpi Roy	Administrative Officer, Siliguri Appeal Commissionerate	Central Revenue Building, 3 rd Floor, Haren Mukherjee Road, Hakimpura, Siliguri-734001

(Pradip Kumar Suman)

Commissioner of CGST & Central Excise,
Siliguri Appeals, Siliguri.