



BY EMAIL

भारत सरकार
Government of India,
वित्त मंत्रालय, राजस्व विभाग
Ministry of Finance, Department of Revenue
वस्तु एवं सेवाकर एवं सीमा शुल्क, मुख्य आयुक्त का कार्यालय
गुवाहाटी ज़ोन
Office of the Chief Commissioner, Goods and Services Tax & Customs
Guwahati Zone
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Trade Notice No. 03/2019
Dated, Shillong the 14th February, 2019

Subject: Changes in Circulars issued earlier under the CGST Act, 2017 – Reg.

The Central Board of Indirect Taxes & Customs has issued a Circular No. 88/07/2019-GST dated 1st February, 2019 for the Trade and as well as all concerned regarding changes in circulars issued earlier under the CGST Act, 2017. (Copy enclosed for ready reference).

The CGST (Amendment) Act, 2018, SGST Amendment Acts of the respective States, IGST (Amendment) Act, 2018, UTGST (Amendment) Act, 2018 and the GST (Compensation to States) (Amendment) Act, 2018 (hereafter referred to as the GST Amendment Acts) have been brought in force with effect from 01.02.2019.

Consequent to the GST Amendment Acts, the following circulars issued earlier under the CGST Act, 2017 are hereby amended with effect from 01.02.2019.

The Gist of the Circulars is tabulated hereunder:

Sl.No	Circular No. & date	Gist of the Circular
1.	Circular No. 8/8/2017 dated 04.10.2017	Clarification on issues related to furnishing of Bond/Letter of Undertaking for exports. <i>Revised in view of the amendment carried out in section 2(6) of the IGST Act, 2017 vide section 2 of the IGST (Amendment) Act, 2018 allowing realization of export proceeds in INR, wherever allowed by the RBI.</i>

2.	Circular No. 38/12/2018 dated 26.03.2018	<p>Clarification on issues related to Job Work..</p> <p><i>Revised in view of the amendment carried out in section 143 of the CGST Act, 2017 vide section 29 of the CGST (Amendment) Act, 2018 empowering the Commissioner to extend the period for return of inputs and capital goods from the job worker. Further on account of amendment carried out in section 9(4) of the CGST Act, 2017 vide section 4 of the CGST (Amendment) Act, 2018 done in relation to reverse charge, certain amendments were made.</i></p>
3.	Circular No. 41/15/2018 dated 13.04.2018	<p>Procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances.</p> <p><i>Revised in view of the amendment carried out in section 129 of the CGST Act, 2017 vide section 27 of the CGST (Amendment) Act, 2018 allowing 14 days for owner/transporter to pay tax/penalty for seized goods.</i></p>
4.	Circular No. 58/32/2018 dated 04.09.2018	<p>Recovery of arrears of wrongly availed CENVAT credit under the existing law and inadmissible transitional credit.</p> <p><i>Revised in order to streamline the modes of recovery.</i></p>
5.	Circular No. 69/43/2018 dated 26.10.2018	<p>Processing of Applications for Cancellation of Registration submitted in FORM GST REG-16.</p> <p><i>Revised in view of the amendment carried out in section 29 of the CGST Act, 2017 vide section 14 of the CGST (Amendment) Act, 2018 allowing suspension of registration.</i></p>

This Trade Notice is being issued so as to sensitize the trade and field formations about the contents of the aforesaid references and for complete details; the respective references may please be referred to in the CBIC's website www.cbic.gov.in.

All Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the taxpayers falling under their respective jurisdiction.

The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.


(G. Krishna Rao)
Chief Commissioner

C.No. IV(16)01/CCO/TECH-I/GST/SH/2019/

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Dated:

Copy forwarded for information to:

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- (i) The Commissioner, GST & CX Commissionerate, Agartala/ Aizawl/ Dibrugarh/Dimapur/ Guwahati / Imphal /Itanagar/ Shillong.
- (ii) The Commissioner of Customs (P), N.E.R., Shillong.
- (iii) The Commissioner (Appeals), Goods & Services Tax, Guwahati.
- (iv) The Commissioner (Audit), Goods & Services Tax, Guwahati.
- (v) The Commissioner of Commercial Taxes, Govt. of Assam/Arunachal Pradesh/ Manipur /Nagaland / Mizoram/ Meghalaya /Tripura.
- (vi) Zonal RAC Members
- (vii) The Superintendent (Systems), CCO, Shillong for uploading on the Website.


(Suven Das Gupta)
Joint Commissioner