



**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

Office of the Chief Commissioner, Goods and Services Tax & Customs

क्रेमेन्स बिल्डिंग, महात्मा गाँधी रोड, शिलांग- 793001

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**Trade Notice No. 01/2019**

**Dated, Shillong the 2<sup>nd</sup> January, 2019**

**Subject: GST Circulars-** Circular No. 76/50/2018-GST, Circular No. 77/51/2018-GST, Circular No. 78/52/2018-GST & Circular No. 79/53/2018-GST all dated 31.12.2018-Communication thereof-Regarding

The Central Board of Indirect Taxes & Customs has issued the following Circulars under Central Tax. The Gist of the Circulars is tabulated hereunder:

Sl.No.	Circular No. & Date	Gist of the Circular
01.	Circular No. 76/50/2018-GST dated 31-12-2018	Clarification on certain issues (sale by government departments to unregistered person; levability of penalty under section 73(11) of the CGST Act; rate of tax in case of debit notes/credit notes issued under section 142(2) of the CGST Act; applicability of notification No. 50/2018-Central Tax; valuation methodology in case of TCS under Income Tax Act and definition of owner of goods) related to GST.
02.	Circular No. 77/51/2018-GST dated 31-12-2018	Denial of composition option by tax authorities and effective date thereof.
03.	Circular No. 78/52/2018-GST dated 31-12-2018	Clarification on export of services under GST.
04.	Circular No. 79/53/2018-GST dated 31-12-2018	Clarification on refund related issues.

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 in the CBIC's website [www.cbic.gov.in](http://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.

Sd/-

(Devendra Singh)


Principal Chief Commissioner

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

Dated: 04 JAN 2019

Copy forwarded for information to:

- (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