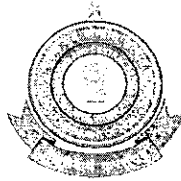


BY EMAIL



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 जोन

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

Guwahati Zone

क्रेसेन्स बिल्डिंग, महात्मा गाँधी रोड, शिलांग- 793001

Crescens Building, M.G Road, Shillong-793001, दूरभाष/Tel.Nos.91-0364-2500131/2502052.

फैक्स/Fax nos. 91-0364-2224747/2502047. ईमेल/Email: ccshillo@excise.nic.in

Trade Notice No. 05/2019

Dated, Shillong the 26th March, 2019

Subject: Clarification on various doubts related to treatment of sales promotion schemes under GST.

The Central Board of Indirect Taxes & Customs has issued a Circular No. 92/11/2019-GST dated 7th March, 2019 for the Trade and as well as all concerned regarding clarification on various doubts related to treatment of sales promotion schemes under GST (Copy enclosed for ready reference).

Various representations have been received seeking clarification on issues raised with respect to tax treatment of sales promotion schemes under GST. To ensure uniformity in the implementation of the law across the field formations, the Board, in exercise of its powers conferred under Section 168(1) of the Central Goods and Services Tax Act, 2017 hereby clarifies the issues in the succeeding paragraphs of the said circular.

It has been noticed that there are several promotional schemes which are offered by taxable persons to increase sales volume and to attract new customers for their products. Some of these schemes have been examined and clarification on the aspects of taxability, valuation, availability or otherwise of Input Tax Credit in the hands of the supplier in relation to the said schemes which are listed hereunder:

- A. Free samples and gifts.
- B. Buy one get one free offer.
- C. Discounts including 'Buy more, save more' offer.
- D. Secondary Discounts.

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.

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.

This issues with the approval of Chief Commissioner.


(J.K. Simte)
Additional Commissioner

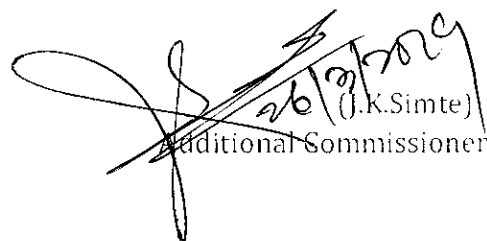
C.No. IV(16)01/CCO/TECH-I/GST/SH/2019

3270-98

Date 27 MAR 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.


(J.K. Simte)
Additional Commissioner