

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

क्रेसेन्स बिल्डिंग, महात्मा गाँधी रोड, शिलांग- 793001

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Trade Notice No. 06/2019
Dated, Shillong the 9th April, 2019

Subject: GST Circulars- Circular No. 94/13/2019-GST, Circular No. 95/14/2019-GST, Circular No. 96/15/2019-GST all dated 28.03.2019-Communication thereof- Regarding

The Central Board of Indirect Taxes & Customs has issued the following Circulars under Central Tax (Copy enclosed for ready reference). The Gist of the Circulars is tabulated hereunder:


Sl.No.	Circular No. & Date	Gist of the Circular
01.	Circular No. 94/13/2019-GST dated 28.03.2019	Clarifications on refund related issues under GST.
02.	Circular No. 95/14/2019-GST dated 28.03.2019	Verification of applications for grant of new registration.
03.	Circular No. 96/15/2019-GST dated 28.03.2019	Clarification in respect of transfer of input tax credit in case of death of sole proprietor.

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.


9/4/19
(Suven Das Gupta)
Joint Commissioner

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

3775-803.

Dated: 10 APR 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.


3/7/19
(Suven Das Gupta)
Joint Commissioner