



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  
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. 22/2018**  
**Dated, Shillong the 31<sup>st</sup> October, 2018**

**Subject: GST Circulars-** Circular No. 69/43/2018-GST, Circular No. 70/44/2018-GST, Circular No.71/45/2018-GST & Circular No. 72/46/2018-GST all dated 26-10-2018-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. 69/43/2018-GST dated 26-10-2018	Processing of the Applications for Cancellation of Registration submitted in FORM GST REG-16.
02.	Circular No. 70/44/2018-GST dated 26-10-2018	Clarification on certain issues related to refund.
03.	Circular No. 71/45/2018-GST dated 26-10-2018	Clarifications of issues under GST related to casual taxable person and recovery of excess Input Tax Credit distributed by an Input Service distributor.
04.	Circular No. 72/46/2018-GST dated 26-10-2018	Circular to clarify the procedure in respect of return of time expired drugs or medicines.

2. 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).

3. 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.

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

  
(W.L. Hangshing)  
Chief Commissioner

C.No. IV(16)02/CCO/TECH-I/GST/SH/2018/

Dated: 31 OCT 2018

Copy forwarded for information to:

9246-74.

1. The Commissioner, GST & CX Commissionerate, Agartala/ Aizawl/ Dibrugarh/Dimapur/ Guwahati / Imphal /Itanagar/ Shillong.
2. The Commissioner of Customs (P), N.E.R., Shillong.
3. The Commissioner (Appeals), Goods & Services Tax, Guwahati.
4. The Commissioner (Audit), Goods & Services Tax, Guwahati.
5. The Commissioner of Commercial Taxes, Govt. of Assam/Arunachal Pradesh/ Manipur /Nagaland / Mizoram/ Meghalaya /Tripura.
6. Zonal RAC Members
7. The Superintendent (Systems), CCO, Shillong for uploading on the Website.

  
(Suven Das Gupta)  
Joint Commissioner