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GOVERNMENT OF INDIA
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE
TAMILNADU & PUDUCHERRY
No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C. No. IV/16/10/2018-PCCO-Vol.II

Date: 25.9.2018

GST TRADE NOTICE NO. 039/2018

Sub: **GST - Circulars & Order** - GST Circular No.56/30/2018 dt.24.8.2018 ,GST Circular No.57/31/2018 dated 04.09.2018,GST Circular No.58/32/2018 dated 4.9.2018, GST Circular No.59/33/2018 dated 4.9.2018,GST Circular No 60/34/2018 dated 4.9.2018 ,GST Circular No 61/35/2018 dated 4.9.2018 , GST Circular NO 62/36/2018 dated 12.9.18 , GST circular No 63/37/2018 dated 14.9.2018,GST Circular No 64/38/2018 dated 14.9.2018 - Order No.4/2018-GST dated 17.09.2018- Communication thereof - Reg.

The Central Board of Indirect Taxes & Customs [CBIC] has issued the following Circulars & Order. The Gist of the GST circulars /order is detailed hereunder:

Sl. No.	GST Circular / Order No. & date	Gist of the Circulars /Orders
1	Circular No.56/30/2018-GST dated 24.08.2018	Clarification has been issued on the removal of restriction on refund of accumulated ITC on fabrics
2	Circular No.57/31/2018-GST dated 04.09.2018	Clarification has been issued on the scope and ambit of the Principal-agent relationship in the context of Schedule I of CGST Act 2017
3	Circular No.58/32/2018-GST dated 04.09.2018	Clarification has been issued on the process of recovery of arrears of wrongly availed CENVAT credit under the existing law and CENVAT credit wrongly carried forwarded as transitional credit in the GST Regime.
4	Circular No.59/33/2018-GST dated 04.09.2018	Clarification has been issued on the refund related issues to ensure uniformity in the implementation of law across the Field formations.
5	Circular No.60/34/2018-GST dated 04.09.2018 &	i)Prescribing the Manner and Procedure for filing & Processing of Refund Applications filed by Canteen Stores Department (CSD)
6	Circular No.61/35/2018-GST dated 04.09.2018	Clarification issued on E-way Bill in the case of storing of goods in the Go down of the transporter.

7	Circular No.62/36/2018-GST dated 12.09.2018	Clarification issued on the Levy of GST on Priority sector Lending Certificates (PSLC) for the period 1.7.2017 to 27.5.2018
8	Circular No.63/37/2018-GST dated 14.09.2018	Clarification issued on the processing of Refund claims filed by UIN entities.
9	Circular No.64/38/2018-GST dated 14.09.2018	Modification of the procedure for interception of conveyances for inspection of goods in movement and detention release and confiscation of such goods and conveyances as clarified in circular No 41/15/2018 GST dated 13.4.2018 and 49/23/2018 - GST dated 21.6.2018
10	Order No 04/2018 GST dated 17.09.2018	Extension of Time limit for submitting the declaration in Form GST Tran -1 under Rule 117 (1A) of the Central Goods and Service Tax Rules 2017 in certain cases till 31.01.2019

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the 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.

3. All the Commissioners are requested to bring the contents of the Trade Notice to the Notice of all the officers working under their charge and the assesses 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.



[C.P. RAO]
PRINCIPAL CHIEF COMMISSIONER

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise, Chennai North / Chennai South / Chennai-Outer / Coimbatore / Salem / Tiruchirappalli / Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit / Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals - **[By e-mail]**
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam, No.3, Kamarajar Salai, Chepauk, Chennai-600005 **[By e-mail]**
- iii. The Commissioner of State Tax, Puducherry, First Floor, 100 Feet Road, Ellapillaichavadi, Puducherry
- iv. Zonal RAC Members **[By e-mail]**

Copy to the Superintendent, Computer Section, Chennai North - For uploading in website