



वस्तु एवं सेवा कर तथा केन्द्रीय उत्पाद शुल्क प्रधान आयुक्त कार्यालय, चेन्नै उत्तर आयुक्तालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF GST & CENTRAL EXCISE,
CHENNAI - NORTH COMMISSIONERATE
26/1, महात्मा गांधी मार्ग, चेन्नै-600034
26/1, MAHATMA GANDHI ROAD, CHENNAI- 600 034

TRADE NOTICE NO. 20/2019

Dated: ०२/०२/२०१९

Subject: Rescinding of Circulars issued earlier under the IGST Act, 2017 to be effective from 01.02.2019 – Reg.

1. Attention of Trade is invited to Board's Circular No.04/01/2019-GST dated 01-02-2019, on Rescinding of Circulars issued earlier under the IGST Act, 2017 to be effective from 01.02.2019. Copy of the order is communicated for information and necessary action.

2. Contents of this circular may be brought to notice of all concerned.

(Issued in File C.No. IV/16/01/2019 – GST Pol)

(S P SINGH /एस पी सिंह)

ADDITIONAL COMMISSIONER/अपर आयुक्त

To

As per Mailing List.

Trade and Department

Superintendent, Computer Section - For uploading on the website.

All Divisions, Chennai North

S.P. SINGH

अपर आयुक्त

ADDITIONAL COMMISSIONER

Circular No. 04/01/2019-GST

F. No. CBEC-20/16/04/2018 - GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated 1st February, 2019

To,

The Principal Chief Commissioners / The Principal Directors General /
Chief Commissioners / Directors General (All) / Principal Commissioners /
Commissioners of Central Tax (All)

Madam/Sir,

Subject: Rescinding of Circulars issued earlier under the IGST Act, 2017 to be effective from 01.02.2019 – Reg.

The provisions of the CGST (Amendment) Act, 2018 and SGST Amendment Acts of the respective States have been brought into force w.e.f. 01.02.2019. Schedule III of the CGST Act, 2017 has been amended vide section 32 of the CGST (Amendment) Act, 2018 so as to provide that the "supply of warehoused goods to any person before clearance for home consumption" shall be neither a supply of goods nor a supply of services.

2. Accordingly, Circular No. 03/01/2019-IGST dated 25th May, 2018 is hereby rescinded.

3. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

4. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board.

-Sd-
(Upender Gupta)
Pr. Commissioner (GST)