



भारत सरकार
वित्त मंत्रालय, राजस्व विभाग
कार्यालय आयुक्त

सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, उज्जैन
२९, भरतपुरी प्रशासनिक क्षेत्र, उज्जैन (मप्र)-४५६०२०

फा0 संख्या 1 (Gen)19-01 GST Trade Notice 2018-19

उज्जैन, दिनांक 26.06.2018

इस पत्र के साथ मंत्रालय से प्राप्त अधिसूचना / परिपत्र / निर्देश व्यापार शुल्क, उज्जैन मुख्यालय उज्जैन से जारी पत्र संख्या Public Notice No/ व्यापार सूचना संख्या 11/2018-19 dated 26.06.2018 की प्रति आयुक्तालय, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, उज्जैन के निम्नलिखित अधिकारियों एवं अन्य की सूचना / मार्ग दर्शन एवं आवश्यक कार्यवाही हेतु अग्रपिछ को जा रही है।

1. मुख्य आयुक्त, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, भोपाल ।
2. आयुक्त, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, मुख्यालय उज्जैन ।
3. आयुक्त, (अपील) सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, भोपाल ।
4. अपर / संयुक्त आयुक्त, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, उज्जैन ।
5. सभी उप आयुक्त / सहायक आयुक्त, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क उज्जैन (Statistics/Preventive/Review/Legal/Confidential/Technical(ST)) ।
6. सभी प्रभागीय उप / सहायक आयुक्त, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क उज्जैन ।।।, रतलाम, पीथमपुर-1/11/111, खंडवा, पीथमपुर (सीमाशुल्क) ।
7. उप / सहायक आयुक्त (सीमाशुल्क) आई0सी0डी0 रतलाम, पीथमपुर, खंडा ।
8. सभी मुख्यालय अधीक्षक (Statistics/Preventive/Review/Legal/Confidential/Technical(ST)) प्रभागीय अधीक्षक (निवारक), केंद्रीय उत्पाद शुल्क एवं सीमा शुल्क ।
9. सभी अधीक्षक सीमाशुल्क, आई0सी0डी0 रतलाम, पीथमपुर, खंडा ।
10. सभी राजपत्रित अधिकारी, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, उज्जैन
11. समस्त व्यापार संघों / वाणिज्य संस्थानों / क्षेत्रीय सलाहकार समिति (Bhopal Zone) के सदस्यों एवं उनके समस्या निवारण समिति के सदस्यों की सूचना हेतु ।
12. The Chairman, All India Manufacturers Organization रतलाम, उज्जैन, पीथमपुर, खंडवा ।
13. गार्ड / मास्टर फाईल
14. नोटिस बोर्ड

अधीक्षक (तकनीकी)

सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क

मुख्यालय उज्जैन

संलग्न - उपरोक्तानुसार



भारतसरकार Government of India

वित्त मंत्रालय राजस्वविभाग

Ministry of Finance, Department of Revenue

कार्यालय आयुक्त

Office of the Commissioner

सी जी एस टी एवं मध्यम उत्पाद शुल्क

Central Goods Service Tax and Central Excise (CGST & CEX)

२९, भरतपुर प्रशासनिक क्षेत्र-२, Administrative Area, Bharatpur

उज्जैन (मप्र)-४५६०१० Ujjain (MP)-450010.

Ujjain, Date: 25.06.2018

फाइल नं. १३५-११/२०१८-१९

उज्जैन fnuakd 25.06.2018

Subject:- Clarifications of certain issues under GST- regarding :-

Attention of the Trade and Industry is invited to the Circular No. 47/21/2018-GST dated 08.06.2018 issued under E.No.Chr.C-20/16-03/2017-GST by the Commissioner (GST) Ministry of Finance Department of Revenue CBIC GST Policy Wing New Delhi in respect of "Clarifications of certain issues under GST- regarding" (Copy enclosed)

2. The contents of the aforesaid Circular may please be brought to the notice of members of your association in particular and public in general.

Yours faithfully,

(Neerav Kumar Mallick)

आयुक्त

Circular No. 47 21.2018-GST

F. No. CBEC- 20/16/03/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 08 June, 2018

To,

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

The Principal Directors General/ Directors General (All)

Madam Sir,

Subject: Clarifications of certain issues under GST- regarding

Representations have been received seeking clarification on certain issues under the GST laws. The same have been examined and the clarifications on the same are as below:

Sl. No.	Issue	Clarification
1	Whether moulds and dies owned by Original Equipment Manufacturers (OEM) that are sent free of cost (FOC) to a component manufacturer is leviable to tax and whether OEMs are required to reverse input tax credit in this case?	1.1 Moulds and dies owned by the original equipment manufacturer (OEM) which are provided to a component manufacturer (the two not being related persons or distinct persons) on FOC basis does not constitute a supply as there is no consideration involved. Further, since the moulds and dies are provided on FOC basis by the OEM to the component manufacturer in the course or furtherance of his business, there is no requirement for reversal of input tax credit availed on such moulds and dies by the OEM. 1.2 It is further clarified that while calculating the value of the supply made by the component manufacturer, the value of moulds and dies provided by the OEM to the component manufacturer on FOC basis

		shall not be added to the value of such supply because the cost of moulds dies was not to be incurred by the component manufacturer and thus, does not merit inclusion in the value of supply in terms of section 15(2)(b) of the Central Goods and Services Tax Act, 2017 (CGST Act) (in short). 3 However, if the contract between OEM and component manufacturer was for supply of components made by using the moulds dies belonging to the component manufacturer, but the same have been supplied by the OEM to the component manufacturer on FOC basis, the amortised cost of such moulds dies shall be added to the value of the components. In such cases, the OEM will be required to reverse the credit availed on such moulds dies, as the same will not be considered to be provided by OEM to the component manufacturer in the course or furtherance of the taxable business.
2	How is servicing of cars involving both supply of goods (spare parts) and services (labour), where the value of goods and services are shown separately, to be treated under GST?	2.1 The taxability of supply would have to be determined on a case to case basis looking at the facts and circumstances of each case. 2.2 Where a supply involves supply of both goods and services and the value of such goods and services supplied are shown separately, the goods and services would be liable to tax at the rates as applicable to such goods and services separately.
3	In case of auction of tea, coffee, rubber etc., whether the books of accounts are required to be maintained at every place of business by the principal and the auctioneer, and whether they are eligible to avail input tax credit?	3.1 The requirement of maintaining the books of accounts at the principal place of business and additional place(s) of business is clarified as below: (a) For the purpose of auction of tea, coffee, rubber, etc., the principal and the auctioneer may declare the warehouses where such goods are stored, as their additional place of business. The principal is also required to disclose such warehouse as his additional place of business if he wants to store the goods purchased through auction in such warehouses. For the purpose of supply of tea through a private treaty, the principal and an auctioneer may not comply with the said provisions. (b) The principal and the auctioneer for the

purpose of auction of tea, coffee, rubber etc. or the principal and the auctioneer for the purpose of supply of tea through a private treaty, are required to maintain the books of accounts relating to each and every place of business in that place, read in terms of the first proviso to sub-section (1) of section 35 of the CGST Act. However, in case difficulties are faced in maintaining the books of accounts, it is clarified that they may maintain the books of accounts relating to the additional place(s) of business at their principal place of business instead of such additional place(s).

(c) The principal and the auctioneer for the purpose of auction of tea, coffee, rubber etc. or the principal and the auctioneer for the purpose of supply of tea through a private treaty, shall intimate their jurisdictional officer in writing about the maintenance of books of accounts relating to the additional place(s) of business at their principal place of business.

3.2 It is further clarified that the principal and the auctioneer for the purpose of auction of tea, coffee, rubber etc. or the principal and the auctioneer for the purpose of supply of tea through a private treaty, shall be entitled to avail input tax credit subject to the fulfilment of other provisions of the CGST Act read with the rules made thereunder.

4	In case of transportation of goods by railways, whether goods can be delivered even if the e-way bill is not produced at the time of delivery?	As per proviso to rule 138(2A) of the Central Goods and Services Tax Rules, 2017 (CGST Rules for short), the railways shall not deliver the goods unless the e-way bill is produced at the time of delivery.
5	Whether e-way bill is required in the following cases- (i) Where goods transit through another State while moving from one area in a State to another area in the same State.	(i) It may be noted that e-way bill generation is not dependent on whether a supply is inter-State or not, but on whether the movement of goods is inter-State or not. Therefore, if the goods transit through a second State while moving from one place in a State to another place in the same State, an e-way bill is required to be generated.

(ii) Where goods move from a DTA unit to a SEZ unit or vice versa located in the same State.	(iii) Where goods move from a DTA unit to a SEZ unit or vice versa located in the same State, there is no requirement to generate an e-way bill, if the same has been exempted under rule 138(14)(d) of the CGST Rules.
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2. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

3. Difficulty if any, in the implementation of this Circular may be brought to the notice of the Board. Hindi version will follow.

(Upender Gupta)
Commissioner (GST)