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		<p>भारत सरकार वित्त मंत्रालय, राजस्व विभाग कार्यालय आयुक्त सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, उज्जैन २९, भारतपुरी प्रशासनिक क्षेत्र, उज्जैन (मप्र)-४९६०१०</p>
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फा० संख्या : I(Gen)19-01/Cex/TradeNotice/17-18

उज्जैन, दिनांक 28.11.2017



इस पत्र के साथ मंत्रालय से प्राप्त अधिसूचना / परिपत्र / निर्देश व्यापार सूचना / जन सूचना / मुख्यालय उज्जैन से जारी पत्र संख्यां Trade Notice No. 33/2017 dated 28.11.2017 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 अप्रेषित की 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-I/II, रतलाम, पीथमपुर-I/II/III, खंडवा, पीथमपुर (सीमा शुल्क) ।
- 7 उप / सहायक आयुक्त (सीमा शुल्क) आई०सी०डी० रतलाम, पीथमपुर, खंडा ।
- 8 सभी मुख्यालय
अधीक्षक (Statistics/Preventive/Review/Legal/Confidential/Technical(ST)) एवं
प्रभागीय अधीक्षक (निवारक) , केंद्रीय उत्पाद शुल्क एवं सीमा शुल्क ।
- 9 सभी अधीक्षक सीमा शुल्क, आई०सी०डी० रतलाम, पीथमपुर, खंडा ।
- 10 सभी राजपत्रित अधिकारी, सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क, उज्जैन
- 11 समस्त व्यापार संघो / वाणिज्य संस्थानों / क्षेत्रीय सलाहकार समिति (Bhopal Zone) के सदस्यों एवं जन 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

सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क,
मुख्यालय उज्जैन

संलग्न : उपरोक्तानुसार

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		<p>भारत सरकार / Government of India वित्त मंत्रालय राजस्व विभाग / Ministry of Finance, Department of Revenue कार्यालय आयुक्त / Office of the Commissioner सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क Central Goods Service Tax and Central Excise (CGST & CEX) २९, भरतपुरी प्रशासनिक क्षेत्र 29, Administrative Area, Bharatpuri उज्जैन (मप)-४९६०१०/1 jain (MP)-486010</p>
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F.No. 1 (Gen) 19-01/CEX/Trade Notice/2017-18/

Ujjain, Date, 28.11.2017

Public notice No. 33/2017-18
Ujjain dated 28.11.2017

Subject: Clarification on issues wherein the goods are moved within the State or from the State of registration to another State for supply on approval basis –Reg.

Attention of the Trade and Industry is invited to the Public Notice No. 33/2017-18 date 28.11.2017 on above mentioned subject further a attention of the Trade and Industry is invited to Circular No. 10/10/2017-GST dated 18.10.2017 issued under F.No. 20/16/03/2017-GST (Copy enclosed) by the C.B.E.C. GST Policy Wing, New Delhi in respect of Clarification on issues wherein the goods are moved within the State or from the State of registration to another State for supply on approval basis.

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.

Encl- As Above


(Neerav Kumar Mallick)

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Circular No. 10/10/2017-GST

CBEC - 20/16/03/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
GST Policy Wing

New Delhi, dated 18th October, 2017

To,

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

Madam/Sir,

Subject: Clarification on issues wherein the goods are moved within the State or from the State of registration to another State for supply on approval basis –Reg.

Various communications have been received particularly from the suppliers of jewellery etc. who are registered in one State but may have to visit other States (other than their State of registration) and need to carry the goods (such as jewellery) along for approval. In such cases if jewellery etc. is approved by the buyer, then the supplier issues a tax invoice only at the time of supply. Since the suppliers are not able to ascertain their actual supplies beforehand and while ascertainment of tax liability in advance is a mandatory requirement for registration as a casual taxable person, the supplier is not able to register as a casual taxable person. It has also been represented that such goods are also carried within the same State for the purposes of supply. Therefore, in exercise of the powers conferred under section 168 (1) of the Central Goods and Services Tax Act, 2017, for the purpose of uniformity in the implementation of the Act, it has been decided to clarify this matter as follows:

2. It is seen that clause (c) of sub-rule (1) of rule 55 of the Central Goods and Services Tax Rules, 2017 (hereafter referred as "the said Rules") provides that the supplier shall issue a delivery challan for the initial transportation of goods where such transportation is for reasons other than by way of supply. Further, sub-rule (3) of the said rule also provides that the said delivery challan shall be declared as specified in rule 138 of the said Rules. It is also seen that sub-rule (4) of rule 55 of the said Rules provides that *"Where the goods being transported are for the purpose of supply to the recipient but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods"*.

3. A combined reading of the above provisions indicates that the goods which are taken for supply on approval basis can be moved from the place of business of the registered supplier to another place within the same State or to a place outside the State or to a place

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challan along with the e-way bill wherever applicable and the invoice may be issued at the time of delivery of goods. For this purpose, the person carrying the goods for such supply can carry the invoice book with him so that he can issue the invoice once the supply is fructified.

4. It is further clarified that all such supplies, where the supplier carries goods from one State to another and supplies them in a different State, will be inter-state supplies and attract integrated tax in terms of Section 5 of the Integrated Goods and Services Tax Act, 2017.

5. It is also clarified that this clarification would be applicable to all goods supplied under similar situations.

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

7. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)