



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 & CX)  
२९, भरतपुरी प्रशासनिक क्षेत्र २९, Administrative Area, Bharatpuri

उज्जैन (मप्र)-४५६०१०/Ujjain (MP)-456010.

F.No. I(Gen) 19-04/GST/Trade Notice /18-19

Ujjain, Dated. 28.02.2019

व्यापार सूचना संख्या /Trade Notice No. 50/2018-19

उज्जैन दिनांक/Ujjain, Dated 28.02.2019

**Subject: Clarification regarding tax payment made for supply of warehoused goods while being deposited in a customs bonded warehouse for the period July, 2017 to March, 2018 – Reg.**

Attention of the Trade and Industry is invited to the **Circular No. 91/10/2019-GST dated 18.02.2019** issued under F. No. CBEC-20/16/04/2018-GST by the Pr. Commissioner GST Ministry of Finance, Department of Revenue, CBIC GST Policy Wing New Delhi in respect of "Clarification regarding tax payment made for supply of warehoused goods while being deposited in a customs bonded warehouse for the period July, 2017 to March, 2018" (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.

Encls: As above.

6/2/19 28.2.2019

(Dr. Sandeep Srivastava)

प्रधान आयुक्त

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

\*\*\*

To,

New Delhi, Dated the 18<sup>th</sup> February, 2019

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

Madam/Sir,

**Subject: Clarification regarding tax payment made for supply of warehoused goods while being deposited in a customs bonded warehouse for the period July, 2017 to March, 2018 – Reg.**

Attention is invited to Circular No. 3/1/2018-IGST dated 25.05.2018 whereby applicability of integrated tax on goods transferred/sold while being deposited in a warehouse (hereinafter referred to as the “warehoused goods”) was clarified. In the said circular, it was enunciated that from 1<sup>st</sup> of April, 2018 the supply of warehoused goods before their clearance from the warehouse would not be subject to the levy of integrated tax.

2. It has been brought to notice of the Board that during the period from 1<sup>st</sup> of July, 2017 to 31<sup>st</sup> of March, 2018 (hereinafter referred to as the “said period”), the common portal did not have the facility to enable the taxpayer to report payment of integrated tax, in the details required to be submitted in **FORM GSTR-1**, for such supplies especially where the supplier and the recipient were located in the same State or Union territory. Hence taxpayers making such supplies have reported such supplies as intra-State supplies and discharged central tax and state tax instead of integrated tax accordingly. Now, representations have been received from trade to clarify the same.



3. In order to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017, hereby issues the following instructions.

4. Supply of warehoused goods while deposited in custom bonded warehouses had the character of inter-State supply as per the provisions of Integrated Goods and Services tax Act, 2017. But, due to non-availability of the facility on the common portal, suppliers have reported such supplies as intra-State supplies and discharged central tax and state tax on such supplies instead of integrated tax. In view of revenue neutral position of such tax payment and that facility to correctly report the nature of transaction in **FORM GSTR-1** furnished on the common portal was not available during the period July, 2017 to March, 2018, it has been decided that, as a one-time exception, suppliers who have paid central tax and state tax on such supplies, during the said period, would be deemed to have complied with the provisions of law as far as payment of tax on such supplies is concerned as long as the amount of tax paid as central tax and state tax is equal to the due amount of integrated tax on such supplies.

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

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

(Upender Gupta)  
Pr. Commissioner (GST)