



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. 1(Gen) 19-04/GST/Trade Notice /18-19

Ujjain, Dated. 28.02.2019

व्यापार सूचना संख्या /Trade Notice No. 51/2018-19

उज्जैन दिनांक/Ujjain, Dated 28.02.2019

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

Attention of the Trade and Industry is invited to the Circular No. 04/01/2019-IGST dated 01.02.2019 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 "Rescinding of Circulars issued earlier under the IGST Act, 2017 to be effective from 01.02.2019" (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.

6247 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

New Delhi, Dated the 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 Accordingly, Circular No. 03/01/2018-IGST dated 25th May, 2018 is hereby rescinded.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. Hindi version would follow.

(Upender Gupta)
Pr. Commissioner (GST)