



BY EMAIL

भारत सरकार

Government of India

वित्त मंत्रालय, राजस्व विभाग

Ministry of Finance, Department of Revenue

वस्तु एवं सेवाकर एवं सीमा शुल्क, मुख्य आयुक्त का कार्यालय

Office of the Chief Commissioner, Goods and Services Tax & Customs

क्रेसेन्स बिल्डिंग, महात्मा गाँधी रोड, शिलांग- 793001

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Trade Notice No. 23/2018

Dated, Shillong the 13th November, 2018

Subject: GST Circulars- Circular No. 73/47/2018-GST & Circular No. 74/48/2018-GST both dated 05.11.2018-Communication thereof-Regarding

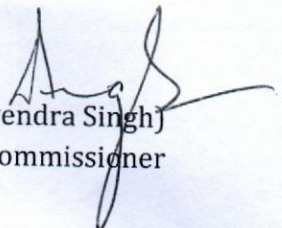
The Central Board of Indirect Taxes & Customs has issued the following Circulars under Central Tax. The Gist of the Circulars is tabulated hereunder:

Sl.No.	Circular No. & Date	Gist of the Circular
01.	Circular No. 73/47/2018-GST dated 05-11-2018	Scope of principal and agent relationship under Schedule I of CGST Act, 2017 in the context of del-credere agent
02.	Circular No. 74/48/2018-GST dated 05-11-2018	Collection of tax at source by Tea Board of India.

This Trade Notice is being issued so as to sensitize the trade and field formations about the contents of the aforesaid references and for complete details; the respective references may please be referred in the CBIC's website www.cbic.gov.in.

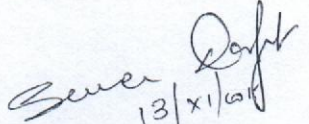
All Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the taxpayers falling under their respective jurisdiction.

The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.


(Devendra Singh)
Chief Commissioner

Copy forwarded for information to:

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- (i) The Commissioner, GST & CX Commissionerate, Agartala/ Aizawl/ Dibrugarh/Dimapur/ Guwahati / Imphal /Itanagar/ Shillong.
 - (ii) The Commissioner of Customs (P), N.E.R., Shillong.
 - (iii) The Commissioner (Appeals), Goods & Services Tax, Guwahati.
 - (iv) The Commissioner (Audit), Goods & Services Tax, Guwahati.
 - (v) The Commissioner of Commercial Taxes, Govt. of Assam/Arunachal Pradesh/ Manipur /Nagaland / Mizoram/ Meghalaya /Tripura.
 - (vi) Zonal RAC Members
 - (vii) The Superintendent (Systems), CCO, Shillong for uploading on the Website.


13/11/18
(Suven Das Gupta)
Joint Commissioner