



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
गुवाहाटी ज़ोन
Office of the Chief Commissioner, Goods and Services Tax & Customs
Guwahati Zone
क्रेसेन्स बिल्डिंग, महात्मा गाँधी रोड, शिलांग- 793001
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Trade Notice No. 07/2019
Dated, Shillong the 9th May, 2019

Subject: GST Circulars- Circular No. 98/17/2019-GST and Circular No. 99/18/2019-GST all dated 23.04.2019-Communication thereof-Regarding

The Central Board of Indirect Taxes & Customs has issued the following Circulars under Central Tax (Copy enclosed for ready reference). The Gist of the Circulars is tabulated hereunder:

| Sl.No. | Circular No. & Date | Gist of the Circular |
|--------|--|---|
| 01. | Circular No. 98/17/2019-GST dated 23.04.2019 | Clarification in respect of utilization of input tax credit under GST. |
| 02. | Circular No. 99/18/2019-GST dated 23.04.2019 | Clarification regarding filing of application for revocation of cancellation of registration in terms of Removal of Difficulty Order (RoD) number 05/2019-Central Tax dated 23.04.2019. |

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.

This issues with the approval of Chief Commissioner.

(J.K.Simte)
Additional Commissioner

C.No. IV(16)01/CCO/TECH-1/GST/SH/2019

Dated:

Copy forwarded for information to:

- (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.

(J.K.Simte)
Additional Commissioner