



ಕೇಂದ್ರೀಯ ತೆರಿಗೆ ಪ್ರಧಾನ ಮಂತ್ರಿ ಆಯುಕ್ತ ಕಛೇರಿ, ಬೆಂಗಳೂರು ವಲಯ,
ಅಂಚೆ ಸಂ.5400, ಕೇಂದ್ರೀಯ ರಾಜಸ್ವ ಭವನ, ಕ್ವೀನ್ಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು
केन्द्रीय कर प्रधान मुख्य आयुक्त का कार्यालय, बेंगलूर अंचल,
पी.बी.सं.5400, सी.आर.भवन, क्वीन्स रोड, बेंगलूर-560001

OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF CENTRAL TAX, BENGALURU ZONE,
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व्यापार सूची सं .Trade Notice No. 05 / 2019 Central Tax

दिनांक dated 10.06.2019

सी जी एस टी अधिनियम 2017 के संबंध में वित्त मंत्रालय, राजस्व विभाग, केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड , नई दिल्ली द्वारा व्यापार और उद्योग की जानकारी के लिए निम्नलिखित परिपत्र जारी की गयी हैं।

The Trade & Industry is hereby informed that the following Circulars are issued by the Ministry of Finance, Department of Revenue, Central Board of Excise and Customs, New Delhi pertaining to CGST Act, 2017.

केन्द्रीय कर परिपत्र CENTRAL TAX CIRCULARS		
क्रम सं Sl.No	परिपत्र सं और दिनांक Circular No and date	विषय Subject
1	101/20/2019-GST Dated 30.04.2019	GST exemption on the upfront amount payable in installments for long term lease of plots, under Notification No. 12/2017, Central Tax (Rate), S.No. 41, dated 28.06.2017.
2	100/19/2019-GST Dated 30.04.2019	CGST (Amendment) Act, 2018- Clarification regarding section 140(1) of the CGST Act, 2017
3	99/18/2019-GST Dated 23.04.2019	GST on Services of Business Facilitator (BF) or a Business Correspondent (BC) to Banking Company.
4	98/17/2019-GST Dated 23.04.2019	Clarification on GST rate applicable on supply of food and beverage services by educational institution.

5	97/16/2019-GST Dated 05.04.2019	Clarification on issue of classification of service of printing of pictures covered under 998386.
6	96/15/2019-GST Dated 28.03.2019	Applicability of GST on Asian Development Bank (ADB) and International Finance Corporation (IFC).
7	95/14/2019-GST Dated 28.03.2019	Applicability of GST on various programmes conducted by the Indian Institutes of Managements (IIMs).
8	94/13/2019-GST Dated 28.03.2019	Seeks to clarify GST rate for Sprinkler and Drip irrigation System including laterals.
9	93/12/2019-GST Dated 08.03.2019	Clarification regarding GST rates & classification (goods)
10	92/11/2019-GST Dated 07.03.2019	Clarification on refund related issues
11	91/10/2019-GST Dated 18.02.2019	Clarification on export of services under GST
12	90/09/2019-GST Dated 18.02.2019	Denial of composition option by tax authorities and effective date thereof
13	89/08/2019-GST Dated 18.02.2019	Clarification on certain issues (sale by government departments to unregistered person; levability of penalty under section 73(11) of the CGST Act; rate of tax in case of debit notes / credit notes issued under section 142(2) of the CGST Act; applicability of notification No. 50/2018-Central Tax; valuation methodology in case of TCS under Income Tax Act and definition of owner of goods) related to GST

2. सी.बी.ई.सी पोर्टल <http://www.cbec.gov.in/htdocs-cbec/gst/index>. पर उपर्युक्त परिपत्र उपलब्ध है।

The above Circulars are available in the CBEC Portal at <http://www.cbec.gov.in/hdocs-cbec/gst/index> and at <http://gstkarnataka.gov.in>.

3. व्यापार और उद्योग के संघों / वाणिज्य चेंबरों से अनुरोध है कि उक्त अधिसूचनाओं के सार को अपने सभी सदस्यों के ध्यान में लायें।

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

4. क्षेत्रीय आयुक्तों से अनुरोध है कि उक्त व्यापार सूची के सार का प्रचार करें।

The jurisdictional Commissioners are requested to publicize the contents of this Trade Notice.


प्रधान मुख्य आयुक्त / PRINCIPAL CHIEF COMMISSIONER
केन्द्रीय कर/ CENTRAL TAX

सेवा में/To:

1. The Principal Chief Commissioner of Customs, Bengaluru Zone.
2. The Principal Commissioner/Commissioner of Central Tax, Bengaluru East, Bengaluru West, Bengaluru South, Bengaluru North, Bengaluru North-West, Mysuru, Belagavi, Mangalore.
3. The Commissioner of Audit-I, II, Mysore & Belagavi Commissionerates.
4. The Commissioner of Appeals - I, II, Mysore & Belagavi Commissionerates.
5. The Additional Director General, Directorate General of Systems, Bengaluru.
6. RAC Members.
7. Master File.
8. Web Master
9. The Notice Board.