



ಕೇಂದ್ರೀಯ ತೆರಿಗೆ ಪ್ರಧಾನ ಮುಖ್ಯ ಆಯುಕ್ತರ ಕಛೇರಿ, ಬೆಂಗಳೂರು ವಲಯ,  
ಅಂಚೆ ಸಂ.5400, ಕೇಂದ್ರೀಯ ರಾಜಸ್ವ ಭವನ, ಕ್ವೀನ್ಸ್ ರೋಡ್, ಬೆಂಗಳೂರು  
ಕೇಂದ್ರೀಯ ಕರ ಪ್ರಧಾನ ಮುಖ್ಯ ಆಯುಕ್ತ ಕಾರ್ಯಾಲಯ, ಬೆಂಗಳೂರು ಅಂಚಲ,  
ಪಿ.ಬಿ.ಸಂ.5400, ಸಿ.ಆರ್.ಭವನ, ಕ್ವೀನ್ಸ್ ರೋಡ್, ಬೆಂಗಳೂರು-560001

OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF CENTRAL TAX, BENGALURU ZONE,  
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व्यापार सूची सं. Trade Notice No. 23 / 2017 Central Tax दिनांक dated 01.01.2018

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 |  |  |
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| क्रम सं<br>Sl.No                           | परिपत्र सं और दिनांक Circular<br>No and date | विषय Subject   |
| 1  | 26/2017 dated 29.12.2017                     | Filing of returns under GST  |
| 2  | 25/2017 dated 21.12.2017                     | Manual filing of applications for Advance Ruling and appeals before Appellate Authority for Advance Ruling   |
| 3  | 24/2017 dated 21.12.2017                     | Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger.                                    |
| 4  | 23/2017 dated 21.12.2017                     | Issues in respect of maintenance of books of accounts relating to additional place of business by a principal or an auctioneer for the purpose of auction of tea, coffee, rubber etc |
| 5  | 22/2017 dated 21.12.2017                     | Clarification on issues regarding treatment of supply by an artist in various States and supply of goods by artists from galleries   |

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

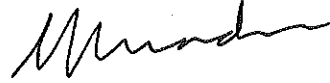
The above Circulars are available in the CBEC Portal at  
<http://www.cbec.gov.in/htdocs-cbec/gst/index>.

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 Excise and Service Tax, Bengaluru East, Bengaluru West, Bengaluru South, Bengaluru North, Bengaluru North West, Mysuru, Mangalore, Belgavi.
3. The Commissioner of Audit-I, II, Mysore & Belgavi Commissionerates
4. The Commissioner of Appeals - I, II, Mysore & Belgavi Commissionerates
5. The Additional Director General, Directorate General of Systems, Bengaluru.
6. RAC Members.
7. Master File.
8. Web Master
9. The Notice Board