



ಕೇಂದ್ರೀಯ ತೆರಿಗೆ ಪ್ರಧಾನ ಮಂತ್ರಿ, ಆಯುಕ್ತ 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

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व्यापार सूची सं. Trade Notice No. 29 / 2018 Central Tax

दिनांक dated 28.11.2018

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		
क्रम सं Sl.No	परिपत्र सं और दिनांक Circular No and date	विषय Subject
1	74/48/2018-GST Dated 05-11-2018	Circular clarifying collection of tax at source by Tea Board of India.
2	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-credre agent.
3	72/46/2018-GST Dated 26-10-2018	Circular to clarify the procedure in respect of return of time expired drugs or medicines
4	71/45/2018-GST Dated 26-10-2018	Clarification on issues pertaining to registration as a casual taxable person & recovery of excess Input Tax Credit distributed by an Input Service distributor
5	70/44/2018-GST Dated 26-10-2018	Clarification on certain issues related to refund
6	69/43/2018-GST Dated 26-10-2018	Circular on Standard Operating Procedure for Processing of Applications for Cancellation of Registration submitted in FORM GST REG-16

7	68/42/2018-GST Dated 05-10-2018	Notifications issued under CGST Act, 2017 applicable to Goods and Services Tax (Compensation to States) Act, 2017
8	67/41/2018-GST Dated 28-09-2018	Modification to the Guidelines for Deductions and Deposits of TDS by the DDO under GST as clarified in Circular No. 65/39/2018-DOR dated 14.09.2018 - reg

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

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.