



केन्द्रीय कर के प्रधान आयुक्त का कार्यालय  
Office of the Principal Commissioner of Central Tax  
विशाखापत्तनम केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय  
Visakhapatnam Central GST Commissionerate  
वस्तु एवं सेवाकर भवन, पत्तन क्षेत्र, विशाखपट्टणम  
GST Bhavan, Port Area,  
Visakhapatnam-530035  
Phone/Fax: 0891-2562604  
Email id::supdt.gst-cexvskpl@gov.in

ISO 15700  
CERTIFIED



**TRADE NOTICE NO. 59/2017**

**Dated: 30.11.2017**

Sub:- GST - CBEC Circulars issued - Reg.

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Attention of the Trade & Industry is invited to the following Circulars issued by the Central Board of Excise & Customs, Department of Revenue, Ministry of Finance, Government of India under the Central Goods Services Act, 2017.

2. Brief details of the Circulars issued are as under:

(Available at <http://www.cbec.gov.in/htdocs-cbec/gst/cgst-circ-idx-2017>)

S. No.	Circular No.& Date	Subject
1.	18/18/2017-GST dated 16-11-2017	Clarification on Refund of unutilized input tax credit of GST paid on inputs in respect of exporters of fabrics.
2.	19/19/2017-GST dated 20-11-2017	Clarification on taxability of custom milling of paddy.
3.	20/20/2017-GST dated 22-11-2017	Issued to clarify classification and GST rate on Terracotta idols.
4.	21/21/2017-GST dated 22-11-2017	Clarification on Inter-state movement of rigs, tools and spares, and all goods on wheels [like cranes].

3. The contents of this Trade Notice may be brought to the notice of all concerned.

  
(बि हरेराम B.HARERAM)

प्रधान आयुक्त Principal Commissioner

[Issued from file C.No.V/30/36/2017 - GST Cell -(PF-1)]

To  
The Trade (as per the Distribution List)

Copy to:

1. The Commissioner / Joint Commissioner of Central Tax, Visakhapatnam  
Central GST Commissionerate.