



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
जीएसटी भवन, पत्तनक्षेत्र, विशाखपट्टणम
GST Building, Port Area, Visakhapatnam-530035
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ISO 15700
CERTIFIED



TRADE NOTICE NO 24/2018

Date 16.11.2018

Sub : - GST – CBEC's Circular/Notifications issued – Reg.

Attention of the Trade & Industry is invited to the Circular/Notification issued by Central Board of Indirect Tax & Customs, Department of Revenue, Ministry of Finance, Government of India, under Central Goods & Services Act, 2017.

2. Brief details of the Circular/Notification issued under CGST ACT, 2017 are as under:

a. Circulars issued under CGST ACT, 2017

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

Sl. No.	Circular No. & Date	Subject
1	73/2018, Dt. 5/11/2018	Scope of principal and agent relationship under Schedule I of CGST Act, 2017 in the context of del-credre agent.
2	74/2018, Dt. 5/11/2018	Circular clarifying collection of tax at source by Tea Board of India.


b. Notification issued under CGST ACT, 2017

(Available at <http://www.cbic.gov.in/htdocs-cbec/gst/central-tax-notfns-2017>)

Sl. No.	Notification No. & Date	Subject
1	61/2018-Central Tax ,dt. 05-11-2018	Seeks to exempt supply from PSU to PSU from applicability of provisions relating to TDS.

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

प्रति DESPATCHED
दिनांक Dated: 14/11/18
द्वारा By Speed/Ord./B.P.A.


(बि हरेराम B. HARERAM)
प्रधान आयुक्त Principal Commissioner

{Issued from file C. No. V/30/05/2018-GST Cell}

To,
The Trade (as per the Distribution List)

Copy to:

1. The Additional Commissioner of Central Tax, Visakhapatnam CGST Commissionerate, Visakhapatnam.