

		Phone No. 28331010/28335016 Fax No. 044-28331050/1015 email : ccu-cexchn@nic.in
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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE
TAMILNADU & PUDUCHERRY
GST BHAWAN, No.26/1, MAHATHMA GANDHI ROAD, CHENNAI – 600 034

C.No IV/16/14/2019 CCO

Date: 31-10-2019

GST TRADE NOTICE NO 013/2019

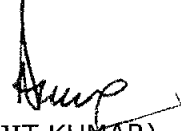
Sub: **GST CIRCULARS**—GST Circular No 110/29/2019-GST dated 3.10.19,111/30/2019-GSTdated 3.10.19,112/31/2019-GSTdated 3.10.19, 113/32/2019-GST dated11.10.19,114/33/2019-GST dated 11.10.19,115/34/2019-GST dated 11.10.19, 116/35/2019-GST dated 11.10.19, 117/36/2019-GST dated11.10.19, 118/37/2019-GST dated 11.10.19, 119/38/2019-GST dated 11.10.19,120/39/2019-GST dated 11.10.19,121/40/2019-GST dated 11.10.19 -Communication thereof – regarding

The Central Board of Indirect Taxes & Customs (CBIC), New Delhi has issued the following Circulars under GST. The Gist of the Circulars along with the gist of the clarification is tabulated hereunder.

Sl No	GST Circular No & Date	Gist of the Circular
1	110/29/2019 GST dated 3.10.19	Eligibility to file a refund application in FORM GST RFD-01 for a period and category under which a NIL refund application has already been filed.
2	111/30/2019 GST dated 3.10.19	Procedure to claim refund in FORM GST RFD 01 subsequent to favorable order in appeal or any other forum.
3	112/31/2019 GST dated 3.10.19	Withdrawal of circular No 105/24/2019 GST dated 28.6.2019 regarding treatment of secondary or post sales discounts under GST.
4	113/32/2019 GST dated 11.10.19	Clarification regarding GST rates & Classification (Goods)
5	114/33/2019 GST dated 11.10.19	Clarification on scope of support service to exploration, mining or drilling of petroleum crude or Natural Gas or both.
6	115/34/2019 GST dated 11.10.19	Clarification on the issue of GST on Airport levies.
7	116/35/2019 GST dated 11.10.19	Levy of GST on the service of Display of name or placing of Name plates of the donor in the premises of charitable organizations receiving donations or gifts from individual donors.
8	117/36/2019 GST dated 11.10.19	Clarification on the issue of GST exemption to the DG shipping approved maritime courses conducted by Maritime Training Institutes of India
9	118/37/2019 GST dated 11.10.19	Clarification regarding determination of place of supply in the case of software/design services related to Electronics semi conductor and Design Manufactruing (ESDM) industry
10	119/38/2019 GST dated 11.10.19	Clarification regarding taxability of supply of securities under Securities Lending Scheme 1997.
11	120/39/2019 GST dated 11.10.19	Clarification on the effective date of explanation inserted in Notification No 11/2017 CTR dated 28.6.17 Sr.No 3 (Vi)
12	121/40/2019 GST dated 11.10.19	GST on Licence Fee charged by the states for Grant of Liquor licences to Vendors.

It is hereby informed that the Notifications which are already available in CBIC web site are not repeated in this trade Notice and henceforth covering of the Notifications in Trade Notice has been dispensed with.

2. This Trade Notice is being issued to sensitize the Trade and Field Formations about the contents of the aforesaid references only. For authentic version and complete details the respective references may be please be referred in the CBIC website WWW.CBIC.gov.in
3. All the commissioners are requested to bring the contents of the Trade Notice to the Notice of all the officers working under their charge and taxpayers falling under your jurisdiction.
4. Trade and Industry Associations /chambers of commerce are requested to bring the contents of the Trade Notice to the Notice of the all the Members.


(M.AJIT KUMAR)
PRINCIPAL CHIEF COMMISSIONER OF
GST & CENTRAL EXCISE
TAMIL NADU AND PUDUCHERRY

To

- i) The Principal Commissioner/Commissioner of GST & CEX
Chennai North/Chennai South/Chennai Outer/Salem/Tiruchirapalli/Madurai
Pondicherry /Coimbatore /Chennai Audit I /Chennai Audit II/Coimbatore
Audit/Chennai Appeal I /Chennai Appeal II/Coimbatore Appeal. (By e-Mail)
- ii) The Commissioner of Commercial Taxes, State, CT Head office, Ezilagham
No 3 Kamarajar Salai, Chepauk, Chennai 600005 (By e-Mail)
- iii) The Commissioner of state Tax, Puducherry, I st Floor, 100 feet Road,
Ellapillaichavady, Puducherry (By e-mail)
- iv) The zonal RAC Members (By e-Mail)

Copy to

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The Superintendent, Computer section, Chennai North Commissionerate for
Uploading in the website.