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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

No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C.No. IV/16/10/2018-PCCO

Date : 02.04.2018

GST TRADE NOTICE NO.016/2018

Sub: GST - Customs Circular No.08/2018-Customs dated 23.03.2018 on Refund of IGST on Export - **Extension of date for SBs filed till 28.02.2018 in SB005 alternate mechanism cases & clarifications in other cases** / Circular No.38/12/2018 dated 26.03.2018 - **Clarification on issues related to job work** - Communication thereof - Reg.

Please refer to this Office GST Trade Notice No.11/2018 dated 12.03.2018 and Trade Notice No.15/2018 dated 27.03.2018. In this context, the Central Board of Excise & Customs [CBEC] has issued the following Circulars. The gist is detailed as hereunder:

Sl. No.	Circular No. & date	Subject	Gist of the reference
1	Circular No.08/2018- Customs dated 23.03.2018	Refund of IGST - Extension of date in SB005 alternate mechanism cases and clarifications in other cases	<p>Keeping in view the difficulties likely to be faced by the exporters in case SB005 are allowed to be corrected through officer interface for SBs filed up to 31.12.2017, the Board has extended the facility to those shipping bills filed till 28.02.2018.</p> <p>Further, as an one-time exception, it has been decided to allow refund of IGST through an officer interface and the procedures to verify have been specified.</p> <p>[Refer GST Trade Notice No.11/2018 dt.12.03.18]</p>

Sl. No.	Circular No. & date	Subject	Gist of the reference
2	Circular No.38/12/2018 dated 26.03.2018	Clarification on issues related to job work	<p>Clarifications have been issued on various aspects relating to job work, as under:</p> <ul style="list-style-type: none"> ➤ Scope / ambit of job work ➤ Requirement of registration for the principal/job worker ➤ Supply of goods by the principal from the job worker's premises ➤ Movement of goods from principal to the job worker and the documents and intimation required therefor - Where goods are sent by principal to job worker / from one job worker to another job worker / directly by the supplier to the job worker and where goods are returned to the principal by the job worker / in piecemeal by the job worker ➤ Liability to issue invoice, determination of place of supply and payment of GST - Legal provisions, supply of waste and scrap generated during the job work, violation of conditions laid down in section 143, availability of input tax credit to the principal and job worker etc <p>[Refer GST Trade Notice No.15/2018 dt. 27.03.18]</p>

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the about the contents of the aforesaid references and for complete details, the respective references may please be referred in the CBEC's website www.cbec.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 the assesseees falling under their respective jurisdiction.

4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.


[C.P.RAO]

PRINCIPAL CHIEF COMMISSIONER

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise, Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem / Tiruchirappalli / Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit / Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals - **[By e-mail]**
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam, No.3, Kamarajar Salai, Chepauk, Chennai-600005 **[By e-mail]**
- iii. The Commissioner of State Tax, Puducherry, First Floor, 100 Feet Road, Ellapillaichavadi, Puducherry
- iv. Zonal RAC Members **[By e-mail]**

Copy to the Superintendent, Computer Section, Chennai North - For uploading in website