



Ministry of Finance  
Central Board of Indirect Taxes &  
Customs



सत्यमेव जयते

केन्द्रीय जी.एस.टी. आयुक्तालय, दमण  
CENTRAL GST COMMISSIONERATE,  
DAMAN

द्वितीय तल, हनीस लैन्डमार्क , वापी-दमण मार्ग, चला,  
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## **TRADE NOTICE NO. 10/2017-18 DATED .10.2017**

Attention of the Trade is invited to the following Circulars issued by the Central Board of Excise and Customs, New Delhi for information and necessary action (copies attached).

Sr.No.	Circular/Notification No.	Date	Gist
1	Circular No 9/9/2017- GST	18.10.2017	<b>Officer authorized for enrolling or rejecting application for Goods and Services Tax Practitioner-Reg.</b>
2	Circular No. 10/10/2017- GST	18.10.2017	<b>Clarification on issues wherein the goods are moved within the State or from the State of registration to another State for supply on approval basis - Reg.</b>

2. All Trade Association/Chambers of Commerce and Members of Regional Advisory Committees are requested to publish the contents of this Trade Notice among their Members /Constituents.

Encl: As above

(Reshma Lakhani)  
Commissioner

F.No.V/Misc-08/SIL/T/17-18

Dated .10.2017

### **Copy to:**

- 1 The Chief Commissioner, Central GST & CE, Vadodara Zone, Vadodara.
- 2 All Principal Commissioner/Commissioner, Central GST & CE of Vadodara Zone.
- 3 The Commissioner of UTGST & VAT, Daman & Diu and DNH(Silvassa)
- 4 The Deputy/Assistant Commissioner, Division-I/II/III/IV/V/VI/VII/VIII/IX & X, Daman CGST & CE Commissionerate.
- 5 The Assistant Commissioner (Systems) for uploading the Trade Notice on Daman Commissionerate's website.
- 6 The Daman Industrial Association, Federation of Industries Association, Silvassa UT of D &NH with request to arrange delivery of the same to associates and trade members etc.
- 7 Notice Board.
- 8 Guard File

Circular No 9/9/2017- GST

**F. No. 349/75/2017-GST**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Excise and Customs**  
**(GST Policy Wing)**

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**New Delhi, Dated the 18th October, 2017**

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/ Commissioners of Central tax (All)/ Commissioners of Central tax (Audit)/ Principal Director General of Goods and Services Tax Investigation/ Director General of Systems

Madam/Sir,

**Subject: Officer authorized for enrolling or rejecting application for Goods and Services Tax Practitioner–Reg.**

In pursuance of clause (91) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and subject to sub-section (2) of section 5 of the Central Goods and Services Tax Act, 2017, the Board, hereby specifies the Assistant Commissioner/Deputy Commissioner, having jurisdiction over the place declared as address in the application for enrolment as Goods and Service Tax Practitioner in **FORM GST PCT-1** submitted in terms of sub-section (1) of section 48 of the Central Goods and Services Tax Act, 2017 read with sub-rule (2) of rule 83 of the Central Goods and Service Tax Rules, 2017 as the officer authorized to approve or reject the said application.

2. It is also clarified than the applicant shall be at liberty to choose either the Centre or the State as the enrolling authority. The choice will have to be specified by the applicant in Item 1 of Part B of FORM GST PCT-1.

3. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

4. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)  
Commissioner (GST)

**Circular No. 10/10/2017-GST**

**CBEC - 20/16/03/2017-GST Government of India Ministry of Finance Department of  
Revenue Central Board of Excise and Customs  
GST Policy Wing**

New Delhi, dated 18th October, 2017

To,

**The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/  
Commissioners of Central Tax (All)**

**The Principal Director Generals/ Director Generals (All)**

**Madam/Sir,**

**Subject: Clarification on issues wherein the goods are moved within the State or from the  
State of registration to another State for supply on approval basis –Reg.**

Various communications have been received particularly from the suppliers of jewellery etc. who are registered in one State but may have to visit other States (other than their State of registration) and need to carry the goods (such as jewellery) along for approval. In such cases if jewellery etc. is approved by the buyer, then the supplier issues a tax invoice only at the time of supply. Since the suppliers are not able to ascertain their actual supplies beforehand and while ascertainment of tax liability in advance is a mandatory requirement for registration as a casual taxable person, the supplier is not able to register as a casual taxable person. It has also been represented that such goods are also carried within the same State for the purposes of supply. Therefore, in exercise of the powers conferred under section 168 (1) of the Central Goods and Services Tax Act, 2017, for the purpose of uniformity in the implementation of the Act, it has been decided to clarify this matter as follows -

2. It is seen that clause (c) of sub-rule (1) of rule 55 of the Central Goods and Services Tax Rules, 2017 (hereafter referred as “the said Rules”) provides that the supplier shall issue a delivery challan for the initial transportation of goods where such transportation is for reasons other than by way of supply. Further, sub-rule (3) of the said rule also provides that the said delivery challan shall be declared as specified in rule 138 of the said Rules. It is also seen that sub-rule (4) of rule 55 of the said Rules provides that “Where the goods being transported are for the purpose of supply to the recipient but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods”.

3. A combined reading of the above provisions indicates that the goods which are taken for supply on approval basis can be moved from the place of business of the registered supplier to another place within the same State or to a place outside the State on a delivery

challan along with the e-way bill wherever applicable and the invoice may be issued at the time of delivery of goods. For this purpose, the person carrying the goods for such supply can carry the invoice book with him so that he can issue the invoice once the supply is fructified.

4. It is further clarified that all such supplies, where the supplier carries goods from one State to another and supplies them in a different State, will be inter-state supplies and attract integrated tax in terms of Section 5 of the Integrated Goods and Services Tax Act, 2017.

5. It is also clarified that this clarification would be applicable to all goods supplied under similar situations.

6. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

7. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)  
Commissioner (GST)