Circular No. 04/01/2019-IGST

F. No. CBEC-20/16/04/2018 - GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing
****

New Delhi, Dated the 1st February, 2019

To,

The Principal Chief Commissioners / The Principal Directors General / Chief Commissioners / Directors General (All) / Principal Commissioners / Commissioners of Central Tax (All)

Madam/Sir,

IndiaCode

Subject: Rescinding of Circulars issued earlier under the IGST Act, 2017 to be effective from 01.02.2019 – Reg.

The provisions of the CGST (Amendment) Act, 2018 and SGST Amendment Acts of the respective States have been brought into force w.e.f. 01.02.2019. Schedule III of the CGST Act, 2017 has been amended *vide* section 32 of the CGST (Amendment) Act, 2018 so as to provide that the "supply of warehoused goods to any person before clearance for home consumption" shall be neither a supply of goods nor a supply of services.

2. Accordingly, Circular No. 03/01/2018-IGST dated 25th May, 2018 is hereby rescinded.

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 this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Pr. Commissioner (GST)