Corrigendum to Circular No. 23/23/2017-GST

F.No. 349/58/2017-GST
Government of India
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 4th September, 2018

To,

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

The Principal Directors General / Directors General (All)

Madam/Sir,

IndiaCode

Subject: Corrigendum to Circular No. 23/23/2017-GST dated 21st December 2017 issued vide F. No. 349/58/2017- regarding

In Para No. 4 of the said circular,

for

"It is further clarified that this Circular is applicable to the supply of tea, coffee, rubber, etc where the auctioneer claims ITC in respect of the supply made to him by the principal before the auction of such goods and the said goods are supplied only through auction."

read,

"It is further clarified that this Circular is applicable to the supply of tea, coffee, rubber, etc where the auctioneer claims ITC in respect of the supply made to him by the principal before **or after** the auction of such goods and the said goods are supplied only through auction."

(Upender Gupta)
Commissioner (GST)