



Phone : 0431-2417118/2411477

Fax : 0431-2411583

Email : trichy.gst.@gov.in

जीएसटी एवम् केंद्रीय उत्पाद शुल्क आयुक्त का कार्यालय
नं.1, विलियम्स रोड, कन्टोनमेंट, तिरुच्चिरापल्लि - 620 001
OFFICE OF THE COMMISSIONER OF GST & CENTRAL EXCISE
NO.1, WILLIAMS ROAD, CANTONMENT, TIRUCHCHIRAPALLI - 620 001

जीएसटी ट्रेड नोटिस नंबर 49 / 2017

GST Trade Notice No. 49 / 2017

दिनांक: २४ .11.2017

Dated : २४ .11.2017

विषय Sub: जीएसटी GST - CGST Circulars No.20/20/2017-GST and No.21/21/2017-GST both dated 22.11.2017 - Classification and GST Rate on Terracotta Idols and Clarification on Inter-State movement of rigs, tools and spares and all goods on wheels (like cranes) - Communication thereof - Reg.

The Central Board of Excise & Customs (CBEC) has issued the following Circulars on various subjects and the gist of the Circulars are detailed as hereunder:

Sl. No.	Circular No. & Date	Subject	Gist of the Circulars
1	CGST Circular No.20/20/2017-GST dated 22.11.2017	Classification and GST Rate on Terracotta Idols	It has been clarified that as terracotta is clay based, terracotta idols will be eligible for Nil rate under Sl.No.135A of Schedule under Notification No.2/2017-Central Tax (Rate) dated 28.06.2017.
2	CGST Circular No.21/21/2017-GST dated 22.11.2017	Clarification on Inter-State movement of rigs, tools and spares and all goods on wheels (like cranes)	It has been clarified that the Board's Circular No.1/1/2017-IGST dated 07.07.2017 (communicated vide this office GST Trade Notice No.10/2017 dated 28.07.2017) issued in respect of inter-state movement of various modes of conveyance, etc shall apply mutandis-mutandis to inter-state movement of rigs, tools and spares, and all goods on wheels (like cranes) which does not involve any further supply of same goods and that such inter-state movement shall be treated 'neither as a supply of goods nor supply of service' and consequently no IGST would be applicable on such movements. Further, it has been clarified that applicable CGST/SGST/IGST, as the case may be, shall be leviable on repairs and maintenance done for such goods.

2. यह व्यापार नोटिस जारी किया गया है ताकि उपरोक्त संदर्भों की सामग्री और पूर्ण विवरण के लिए व्यापार और क्षेत्रीय संरचनाओं को संवेदित किया जा सके, संबंधित संदर्भों को सीबीईसी की वेबसाइट www.cbec.gov.in से देखा जा सकता है।

2. This trade notice is issued so as to sensitize the trade and field formations about contents of the aforesaid references and for complete details, the respective references may please be referred in CBEC's websites www.cbec.gov.in.

3. ट्रेड एंड इंडस्ट्री एसोसिएशन / वाणिज्य मंडलों से अनुरोध किया जाता है कि ट्रेड नोटिस की सामग्री को अपने सभी सदस्यों की जानकारी में लाएं।

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

(फाइल सी. संख्या: IV/16/25/2017-जीएसटी नीति के द्वारा जारी)
(Issued from file C.No. IV/16/25/2017-GST Policy)

(एस. श्रीमती) (S. Srimathi)
संयुक्त आयुक्त Joint Commissioner

To

All the Members of Regional Advisory Committee.

Trade and Industry (As per the mailing list).

Copy to: The Deputy / Assistant Commissioner of GST & Central Excise,
Tiruchirappalli - I / Tiruchirappalli - II / Thanjavur / Karur / Cuddalore Divisions

All Range Offices under this Commissionerate

The Deputy / Assistant Commissioner of GST & Central Excise,
GST Seva Kendra / Taxpayer Service Cell / Adjudication / Anti-Evasion / Audit /
Computer / EDPU / Legal & Review / TRC, Hqrs. Office, Tiruchirappalli

The P.S. to the Commissioner / P.A. to the Joint Commissioner

Computer Section, Hqrs. Office, Tiruchirappalli	For uploading the Trade Notice in the website of Commissionerate. Tiruchirappalli
--	--