

		<p style="text-align: right;">22 JAN 2018</p> Phone : 0431-2417118 / 2411477 Fax : 0431-2411583 Email : trichy.gst@gov.in
<p>जीएसटी एवम् केन्द्रीय उत्पाद शुल्क आयुक्त का कार्यालय नं.1, विल्लियम्स रोड, कन्टोनमेंट, तिरुच्चिरापल्ली - 620 001 OFFICE OF THE COMMISSIONER OF GST & CENTRAL EXCISE NO.1, WILLIAMS ROAD, CANTONMENT, TIRUCHCHIRAPALLI - 620 001</p>		

जीएसटी ट्रेड नोटिस नंबर **08 / 2018**
GST Trade Notice No. **08 / 2018**

दिनांक : **19.01.2018**
Dated : **19.01.2018**

विषय Sub: जीएसटी GST - CGST Circulars No.27/01/2018-GST dated 04.01.2018 pertaining to clarifications regarding levy of GST on accommodation services, betting and gambling in casinos, horse racing, admission to cinema, homestays, printing, legal services etc and No.28/02/2018-GST dated 08.01.2018 pertaining to clarification regarding GST on College Hostel Mess Fees - Communication thereof - Reg.

The Central Board of Excise & Customs (CBEC) has issued the following Circulars and the gist of the same is detailed as hereunder:

Sl. No.	Circular No. & date	Gist of the Circulars
1	Circular No.27/01/2018-GST dated 04.01.2018	clarifications regarding levy of GST on accommodation services, betting and gambling in casinos, horse racing, admission to cinema, homestays, printing, legal services etc published as FAQ at http://www.cbec.gov.in/resources//htdocs-cbec/gst/om-clarification.pdf has been reiterated.
2	Circular No.28/02/2018-GST dated 08.01.2018	Supply of food or drink provided in a College mess or canteen is taxable at 5% without Input Tax Credit immaterial whether the service is provided by the educational institution itself or the institution outsources the activity to an outside contractor

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 लाए.

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.

(फ़ाइल सी. संख्या: IV/16/04/2018-जीएसटी नीति के द्वारा जारी)
(Issued from file C.No.IV/16/04/2018-GST Policy)


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

To

All the Members of Regional Advisory Committee of Tiruchirappalli Commissionerate.

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 Tiruchirappalli Commissionerate.