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जीएसटी एवं केन्द्रीय उत्पाद शुल्क  
आयुक्त का कार्यालय, तिरुचिरापल्ली-1  
05 APR 2018  
OFFICE OF THE COMMISSIONER OF  
GST AND CENTRAL EXCISE, TIRUCHIRAPALLI-1

जीएसटी एवम् केन्द्रीय उत्पाद शुल्क आयुक्त का कार्यालय

न.1. विलियम्स मार्ग, कैंटोनमेंट, तिरुचिरापल्ली - 620001

OFFICE OF THE COMMISSIONER OF GST & CENTRAL EXCISE  
NO.1, WILLIAMS ROAD, CANTONMENT, TIRUCHCHIRAPALLI - 620 001

जीएसटी ट्रेड नोटिस नंबर **24 / 2018**  
GST Trade Notice No. **24 / 2018**

दिनांक : 04.04.2018  
Dated : 04.04.2018

विषय Sub: GST - Customs Circular No.08/2018-Customs dated 23.03.2018 on Refund of IGST on Export - **Extension of date for SBs filed till 28.02.2018 in SB005 alternate mechanism cases & clarifications in other cases** / Circular No.38/12/2018 dated 26.03.2018 - **Clarification on issues related to job work** - Communication thereof - Reg.  
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Please refer to this office GST Trade Notice Nos.21/2018 and 23/2018 both dated 29.03.2018. In this context, the Central Board of Excise & Customs (CBEC) has issued the following Circulars. The gist is detailed as hereunder:

Sl. No.	Circular No. & Date	Subject	Gist of the reference
1	Circular No. 08/2018 Customs dated 23.03.2018	Refund of IGST - Extension of date in SB005 alternate mechanism cases and clarifications in other cases	Keeping in view the difficulties likely to be faced by the exporters in case SB005 are allowed to be corrected through officer interface for SBs filed upto 31.12.2017, the Board has extended the facility to those shipping bills filed till 28.02.2018.  Further, as an one-time exception, it has been decided to allow refund of IGST through an officer interface and the procedures to verify have been specified.  (Reference Trade Notice No.21/2018 dated 29.03.2018)
2	Circular No.38/12/2018-GST dated 26.03.2018	Clarification on issues related to job work	Clarifications have been issued on various aspects relating to job work, as under: <ul style="list-style-type: none"><li>➤ Scope / ambit of job work</li><li>➤ Requirement of registration for the principal/ job worker</li><li>➤ Supply of goods by the principal from the job worker's premises</li><li>➤ Movement of goods from principal to the job worker and the documents and intimation required therefor. Where goods are sent by principal to job worker/ from one job worker to another job worker/ directly by the supplier to the job worker and where goods are returned to the principal by the job</li></ul>

Computer

			<p>worker/ in piecemeal by the job worker ➤ Liability to issue invoice, determination of place of supply and payment of GST - Legal provisions, supply of waste and scrap generated during the job work, violation of conditions laid down in section 143, availability of input tax credit to the principal and job worker etc.</p> <p>(Refer GST Trade Notice No.23/2018 dated 29/03/2018)</p>
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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](http://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](http://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.

(Issued from file C.No.IV/16/04/2018-GST Policy)

(Authority : Principal Chief Commissioner, Chennai GST Trade Notice No.016/2018 dated 02.04.2018 issued from file C.No.IV/16/10/2018-PCCO)

(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 Tiruchirappalli Commissionerate.