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GOVERNMENT OF INDIA

MINISTRY OF FINANCE : DEPARTMENT OF REVENUE

OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE

TAMILNADU & PUDUCHERRY

No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C.No. IV/16/10/2018-PCCO

Date: 17 -04-2018

GST TRADE NOTICE No.019/2018

Sub: **GST - Procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances** - GST Circular No.41/15/2018-GST dated 13.04.2018 - **Clarification regarding recovery of arrears under the existing law and reversal of inadmissible input tax credit** - GST Circular No.42/16/2018-GST dated 13.04.2018 - **Queries regarding processing of refund applications for UIN agencies** - GST Circular No.43/17/2018-GST dated 13.04.2018 - Communication thereof - Reg.

The Central Board of Indirect Taxes and Customs [CBIC] has issued the following circulars on interception of conveyance and inspection of goods, recovery of arrears and on processing of refund application for UIN agencies. The gist of the same are detailed as hereunder:

| Sl. No. | Circular No. & date | Gist of the Circular |
|---------|---|--|
| 1 | GST Circular No.41/15/2018-GST dated 13.04.2018 | The CBIC has specified the procedure to be followed in case of interception of conveyances for inspection of goods in movement and detention, seizure and release and confiscation of such goods and conveyances etc. Further, the prescribed forms GST MOV-01 to GST MOV-11 referred therein are annexed to the aforesaid Circular. |

| Sl. No. | Circular No. & date | Gist of the Circular |
|---------|---|---|
| 2 | GST Circular No.42/16/2018- GST dated 13.04.2018 | Clarification regarding procedure for recovery of specified types of arrears of central excise duty, service tax, etc under the existing law has been issued. The illustrative list of arrears / dues is furnished below: [i] arrears of wrongly availed Cenvat credit [ii] recovery of Cenvat credit carried forward wrongly [iii] arrears of central excise duty and service tax [iv] inadmissible transitional credit [v] interest penalty and late fee [vi] payment of central excise duty and service tax on account of returns filed for the past period [vii] recovery of arrears where such assesseees are not registered under the CGST Act |
| 3 | GST Circular No.43/17/2018- GST dated 13.04.2018 | In continuation to GST Circular No.36/10/2017 dated 13.03.2018 pertaining to processing of refund applications for UIN agencies, the following issues have been clarified by the Board: (i) providing statement of invoices while submitting the refund application and (ii) mentioning of UINs on Invoices <i>[Refer GST Trade Notice No.012/2018 dt.15.03.2018]</i> |

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

3. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.

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



[C.P. RAO]
PRINCIPAL CHIEF COMMISSIONER

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise, Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem / Tiruchirappalli / Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit / Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals Commissionerates
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam, No.3, Kamarajar Salai, Chepauk, Chennai-600005 **[By e-mail]**
- iii. The Commissioner of State Tax, Puducherry
First Floor, 100 Feet Road, Ellapillaichavadi, Puducherry-605005
- iv. Zonal RAC Members **[By e-mail]**

Copy to the Computer Section, Chennai North Commissionerate [For uploading in website]