

**CIRCULARS –CUSTOMS**

**Circular No.04/2019 - CUSTOMS**

**Date - 01.02.2019**

Rescinding Board Circular No. 46/2017-Customs dated 24th November, 2017-Reg

As per Circular No. 46/2017 , dated 24th November 2017, the applicability of IGST/GST on goods transferred /sold while being deposited in a warehouse was clarified.

Circular No. 46/2017 was suppressed by Circular No. 03/01/2018-IGST, dated 25th May 2018.

Circular No. 03/01/2018-IGST has been rescinded with effect from 01.02.2019