

CIRCULARS –CGST

Circular No.88/2019

Date – 01.02.2019

Seeks to make amendments in the earlier issued circulars in wake of amendments in the CGST Act, 2017 (which shall come into force w.e.f. 01.02.2019)

Circular No. 8/8/2017 dated 04.10.2017

The circular is revised in view of the amendment carried out in section 2(6) of the IGST Act, 2017 vide section 2 of the IGST (Amendment) Act, 2018 allowing realization of export proceeds in INR, wherever allowed by the RBI.

Circular No. 38/12/2018 dated 26.03.2018

This circular is revised in view of the amendment carried out in section 143 of the CGST Act, 2017 vide section 29 of the CGST (Amendment) Act, 2018 empowering the Commissioner to extend the period for return of inputs and capital goods from the job worker. Further on account of amendment carried out in section 9(4) of the CGST Act, 2017 vide section 4 of the CGST (Amendment) Act, 2018 done in relation to reverse charge, certain amendments to the Circular are required.

Circular No. 41/15/2018 dated 13.04.2018

This circular is revised in view of the amendment carried out in section 129 of the CGST Act, 2017 vide section 27 of the CGST (Amendment) Act, 2018 allowing 14 days for owner/transporter to pay tax/penalty for seized goods.

FORM GST MOV-08 and FORM GST MOV-09 has been revised also.

FORM GST MOV-08

If all taxes, interest, penalty, fine and other lawful charges demanded by the proper officer are duly paid within 14 days of the date of detention being made in writing by the said proper officer, this obligation shall be void.

FORM GST MOV-09

It is directed to make the payment forthwith/not later than 14 days from the date of the issue of the order of detention in FORM GST MOV-06, failing which action under section 130 of the Central/State Goods and Services Tax Act /section 21 of the Union Territory Goods and Services Tax Act or section 20 of the Integrated Goods and Services Act shall be initiated.

Circular No. 58/32/2018 dated 04.09.2018

This circular is revised in order to streamline the modes of recovery.

Circular No. 69/43/2018 dated 26.10.2018

The circular is revised in view of the amendment carried out in section 29 of the CGST Act, 2017 vide section 14 of the CGST (Amendment) Act, 2018 allowing suspension of registration.

For more details, please follow - <http://www.cbic.gov.in/resources//htdocs-cbec/gst/circular-cgst-88.pdf;jsessionid=A2DA024455E5DA28D7965768B88F583C>