

**CIRCULARS –IGST**

**Circular No.04/01/2019 - IGST**

**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).

The provisions of the CGST (Amendment) Act, 2018 and SGST Amendment Acts of the respective States have been brought into force w.e.f. 01.02.2019.

Schedule III of the CGST Act, 2017 has been amended vide section 32 of the CGST (Amendment) Act, 2018 so as to provide that the “supply of warehoused goods to any person before clearance for home consumption” shall be neither a supply of goods nor a supply of services.

Accordingly, Circular No. 03/01/2018-IGST dated 25th May, 2018 is hereby rescinded.