

OFFICE OF THE PRINCIPAL COMMISSIONER

CGST and CENTRAL EXCISE

MANIK BAGH PALACE, POST BAG NO.10, INDORE - 452 001 (M.P.) Phone No.+91731-2762222,2360590, Fax No.+91731-2470898,2471474, Email-technicalcex@gmail.com

फा० संख्या : I(Gen)30-53/17-18/CX/T **| 84-87-(० 94)** इन्दौर, दिनांक 23.10.2017

इस पत्र के साथ मंत्रालय से प्राप्त अधिसूचना / परिपत्र / निर्देश व्यापार सूचना / जन सूचना / मुख्यालय इन्दौर से जारी पत्र संख्या Trade Noitce No.27/2017-18 dated 23.10.2017 की प्रति आयुक्तालय, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, इन्दौर के निम्नलिख्ति अधिकारियों एवं अन्य की सूचना / मार्ग

मुख्य आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, भोपाल ।

2 प्रधान आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, मुख्यालय इन्दौर ।

3 आयुक्त, (अपील) केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, भोपाल ।

4 अपर / संयुक्त आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, इन्दौर ।

5 अपर आयुक्त (System), केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, इन्दौर ।

- उप आयुक्त / सहायक आयुक्त , केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, (Preventive/Review/Legal/Confidential/Technical(ST))
- सभी प्रभागीय उप /सहायक आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क. I/II/III/IV/V/VI/VII/VIII Dewas/Custom Division,इन्दौर ।
- 8 उप / सहायक आयुक्त (सीमाशुल्क) आई०सी०डी० धनन्ड / एअर कार्गो इन्दौर

9 प्रमुख लेखा अधिकारी, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, इन्दौर ।

- 10 Shri Rajan Pillai, The Indore Customs House Agents Association, 405, Alankar Point, Geeta Bhawan Square, A.B.Road, Indore.
- 11 The Chairman Association of Industries Madhya Pradesh, 6, Polo Ground Above
- 12 The Charman, The Madhya Pradesh Textile Mills Association, Jail Sabhagraha, 56/1,
- 13 The Chairman, All India Manufacturers Organisation, Pologround Industrial Estate,
- 14 The Chairman, Indore Branch of CIRC of ICAI, ICAI Bhavan, Plot No.19-B, Scheme
- 15 The Chairman, Tax Practioner's Association, Room No.17, Ground Floor, Aayakar Bhavan (Main Building), Opposite White Church, Indore. 16 गार्ड / मास्टर फाईल ।

संलग्न : उपरोक्तानुसार

अधीक्षक (तकनीकी) केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, म्ख्यालय इन्दौर



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TRADE NOTICE NO.27/2017-18

Dated: 23.10.2017

Copy of Order No.01/2017-Central Tax dated 13.10.2017 and Order No. 01/2017 - Union Territory Tax of Under Secretary to the Government of India, Central Board of Excise and Customs, New Delhi issued from file F. No. 354/173/2017/-TRU is communicated herewith.

The contents of the Trade Notice may be brought to the knowledge of all constituent members of Trade Associations/ Chamber of Commerce.

(Issued from file C.No.I(Gen)30-53/17-18/CX/T/)

(Neerav Kumar Mallick) Commissioner

To,

As per mailing list.

Copy of Order No.01/2017-Central Tax dated 13.10.2017 issued from file F. No. 354/173/2017/-TRU

THE CENTRAL GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES) **ORDER, 2017**

Order No. 01/2017-Central Tax

S.O. (E). - Whereas, certain difficulties have arisen in giving effect to the provisions of the Central Goods and Services TaxAct, 2017 (12 of 2017), hereinafter in this order referred to as the said Act, in so far as it relates to the provisions of section 10 of the said

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, the Central Government, on recommendations of the Council, hereby makes the following

- 1. This Order may be called the Central Goods and Services Tax (Removal of Difficulties) Order, 2017.
- 2. For the removal of difficulties,-
- (i) it is hereby clarified that if a person supplies goods and/or services referred to in clause (b) of paragraph 6 of Schedule II of the said Act and also supplies any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, the said person shall not be ineligible for the composition scheme under section 10 subject to the fulfillment of all other conditions specified therein.
- (ii) it is further clarified that in computing his aggregate turnover in order to determine his eligibility for composition scheme, value of supply of any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

[F. No. 354/173/2017-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

To.

As per mailing list.

Copy of Order No.01/2017-Union Territory Tax dated 13.10.2017 issued from file F. No. 354/173/2017/-TRU

THE UNION TERRITORY GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES) ORDER, 2017

Order No. 01/2017-Union Territory Tax

S.O. (E). – Whereas, difficulties have arisen in giving effect to the provisions of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), in so far as it relates to the provisions of section 21 of the said Act read with section 10 of the Central Goods and Services Tax Act, 2017 (12 of 2017);

Now, therefore, in exercise of the powers conferred by section 26 of the Union Territory Goods and Services Tax Act, the Central Government, hereby makes the following Order,

- 1. This Order may be called the Union Territory Goods and Services Tax (Removal of 2. For the removal of difficulties,-
- (i) it is hereby clarified that if a person supplies goods and/or services referred to in clause (b) of paragraph 6 of Schedule II of the Central Goods and Services Tax Act, 2017 and also supplies any exempt services, including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, the

said person shall not be ineligible for the composition scheme under section 10 of the said Act, subject to the fulfilment of all other conditions specified therein.

(ii) it is further clarified that in computing his aggregate turnover in order to determine his eligibility for composition scheme, value of supply of any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

[F. No. 354/173/2017-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India