



कार्यालय आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क,  
माणिकबाग पैलेस, पोस्ट बैग नं.10, इन्दौर (म.प्र.)

OFFICE OF THE COMMISSIONER  
CGST & CENTRAL EXCISE

MANIK BAGH PALACE, POST BAG NO.10, INDORE - 452 001 (M.P.)

PhoneNo.+91731-2762222,2360590,

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फा0 संख्या :I(Gen)30-53/17-18/CX/T/

18997-1019026

इन्दौर, दिनांक 30.10.2017

इस पत्र के साथ मंत्रालय से प्राप्त अधिसूचना / परिपत्र / निर्देश व्यापार सूचना / जन सूचना / मुख्यालय इन्दौर से जारी पत्र संख्या **Trade Notice No. 41/2017-18 dated 30.10.2017** की प्रति आयुक्तालय, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर के निम्नलिखित अधिकारियों एवं अन्य की सूचना / मार्ग दर्शन एवं आवश्यक कार्यवाही हेतु अग्रेषित की जा रही है :

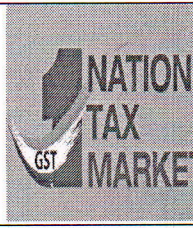
- 1 मुख्य आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, भोपाल ।
- 2 प्रधान आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, मुख्यालय इन्दौर ।
- 3 आयुक्त, (अपील) केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, भोपाल ।
- 4 अपर / संयुक्त आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर ।
- 5 **उप आयुक्त (System)**, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर ।
- 6 सभी उप आयुक्त / सहायक आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर (Preventive/Review/Legal/Confidential/Technical(ST)) ।
- 7 सभी प्रभागीय उप / सहायक आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर-I/II/III/IV/V/VI/VII/VIII Dewas/Custom Division, इन्दौर ।
- 47 उप / सहायक आयुक्त (सीमाशुल्क) आई0सी0डी0 धनन्ड / एअर कार्गो इन्दौर
- 48 प्रमुख लेखा अधिकारी, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर ।
- 49 Shri Rajan Pillai, The Indore Customs House Agents Association, 405, Alankar Point, Geeta Bhawan Square, A.B.Road, Indore.
- 50 The Chairman Association of Industries Madhya Pradesh, 6, Polo Ground, Above State Bank of India, Indore.
- 51 The Chairman, The Madhya Pradesh Textile Mills Association, Jail Sabhagraha, 56/1, South Tukoganj, Indore.
- 52 The Chairman, All India Manufacturers Organisation, 10, Polo Ground, Industrial Estate, Indore- 452003.
- 53 The Chairman, Indore Branch of CIRC of ICAI, ICAI Bhavan, Plot No.19-B, Scheme No.78, Near SICA School, Indore.
- 54 The Chairman, Tax Practitioner's Association, Room No.17, Ground Floor, Aayakar Bhavan (Main Building), Opposite White Church, Indore.
- 55 Shri Vikas Kumar (Web manager), Inspector, Legal Br. Hqrs Indore for information and uploading the same in the website.
- 56 गार्ड / मास्टर फाईल ।

संलग्न : उपरोक्तानुसार

अधीक्षक (तकनीकी)

सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क, मुख्यालय इन्दौर

ou

**OFFICE OF THE COMMISSIONER**

CGST &amp; CENTRAL EXCISE

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Email-technicalcex@gmail.com**TRADE NOTICE NO.41/2017-18****Dated:30.10.2017**

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Copy of Circular No.13/13/2017- GST, dated 27.10.2017 issued from file F. No. 354/129/2017-TRU, of Technical Officer (TRU), Tax Research Unit, New Delhi is communicated herewith.

2. 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*  
30.10.17  
(Neerav Kumar Mallick)  
Commissioner

To,

As per mailing list.

Copy of Circular No.13/13/2017- GST, dated 27.10.2017 issued from file F. No. 354/129/2017-TRU



**F. No. 354/129/2017-TRU**

Government of India  
Ministry of Finance  
Department of Revenue  
Tax research Unit

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**North Block, New Delhi**  
**27<sup>th</sup> October 2017**

To,

The Principal Chief Commissioners/Chief Commissioners/ Principal  
Commissioners/ Commissioner of Central Tax (All) /  
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

Subject: Clarification on Unstitched Salwar Suits - regarding.

Doubts have been raised regarding the classification of Cut pieces of Fabrics under GST.

2. It has been represented that before becoming readymade articles or an apparel, the fabric is cut from bundles or thans and sold in that unstitched state. The consumers buy these sets or pieces and get it stitched to their shape and size.
3. Fabrics are classifiable under chapters 50 to 55 of the First Schedule to the Customs Tariff Act, 1975 on the basis of their constituent materials and attract a uniform GST rate of 5% with no refund of the unutilized input tax credit.
4. Mere cutting and packing of fabrics into pieces of different lengths from bundles or thans, will not change the nature of these goods and such pieces of fabrics would continue to be classifiable under the respective heading as the fabric and attract the 5% GST rate.
5. It is requested that suitable trade notices may be issued to publicize the contents of this circular.
6. Difficulty if any, in the implementation of the circular should be brought to the notice of the Board. Hindi version would follow.

Yours faithfully,

Rahil Gupta

Technical Officer (TRU)