



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,

Fax No.+91731-

2470898,2471474, 2446358,2446274,2479874

Email-technicalcex@gmail.com

फा0 संख्या: (Gen)30-01/18-19/GST/IT/ 8489

इन्दौर, दिनांक 19.06.2018


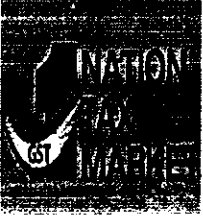
इस पत्र के साथ मंत्रालय से प्राप्त अधिसूचना / परिपत्र / निर्देश व्यापार सूचना / जन सूचना / मुख्यालय इन्दौर से जारी पत्र संख्या **Trade Notice No. 17/2018-19 dated 19.06.2018** की प्रति आयुक्तालय, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर के निम्नलिखित अधिकारियों एवं अन्य की सूचना / मार्ग दर्शन एवं आवश्यक कार्यवाही हेतु अग्रेषित की जा रही है :

- 1 मुख्य आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, भोपाल ।
- 2 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 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
- 8 प्रमुख लेखा अधिकारी, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर ।
- 9 Shri Rajan Pillai, The Indore Customs House Agents Association, 405, Alankar Point, Geeta Bhawan Square, A.B.Road, Indore.
- 10 The Chairman Association of Industries Madhya Pradesh, 6, Polo Ground, Above State Bank of India, Indore.
- 11 The Chairman, The Madhya Pradesh Textile Mills Association, Jail Sabhagraha, 56/1, South Tukoganj, Indore.
- 12 The Chairman, All India Manufacturers Organisation, 10, Polo Ground, Industrial Estate, Indore- 452003.
- 13 The Chairman, Indore Branch of CIRC of ICAI, ICAI Bhavan, Plot No.19-B, Scheme No.78, Near SICA School, Indore.
- 14 The Chairman, Tax Practitioner's Association, Room No.17, Ground Floor, Aayakar Bhavan (Main Building), Opposite White Church, Indore.
- 15 गार्ड / मास्टर फाईल ।

संलग्न : उपरोक्तानुसार

सहा. आयुक्त (तकनीकी)

सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क, मुख्यालय इन्दौर

		<b>OFFICE OF THE COMMISSIONER</b> CGST & CENTRAL EXCISE <b>MANIK BAGH PALACE, POST BAG NO.10, INDORE -452 001 (M.P.)</b> PhoneNo.+91731-2762222,2360590, Fax No.+91731-2470898,2471474, 2446358,2446274,2479874 Email-technicalcex@gmail.com
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**TRADE NOTICE NO.17/2018-19**

**Dated:19.06.2018**

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**Subject : Clarifications of certain issues under GST - reg.**

Copy of Circular No.48/22/2018-GST dated 14.06.2018 issued under F.No.CBEC-20/16/03/2017-GST of Commissioner (GST), Government of India, Central Board of Indirect Taxes and Customs, 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 and Industry/Members of RAC and all other concerned persons under the jurisdiction of CGST Commissionerate Indore.

(Issued from file C.No.I(Gen)30-01/18-19/GST/T)

*Neerav Mallick*  
19-6-18  
(Neerav Kumar Mallick)  
Commissioner

To,  
As per mailing list.

Copy of Circular No.48/22/2018-GST dated 14.06.2018 issued under F.No.CBEC-20/16/03/2017-GST of Commissioner (GST), Government of India, Central Board of Indirect Taxes and Customs, New Delhi

**F. No. CBEC/20/16/03/2017-GST**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**GST Policy Wing**

New Delhi, Dated the 14<sup>th</sup> June, 2018

To,

The Principal Chief Commissioners/ Chief Commissioners/Principal Commissioners/  
Commissioners of Central Tax (All)/

The Principal Directors General/ Directors General (All)

Madam/Sir,

**Subject: Clarifications of certain issues under GST- regarding**

Representations have been received seeking clarification on certain issues under the GST laws. The same have been examined and the clarifications on the same are as below:

Sl. No.	Issue	Clarification
1.	Whether services of short-term accommodation, conferencing, banqueting etc. provided to a Special Economic Zone (SEZ) developer or a SEZ unit should be treated as an inter-State supply (under section 7(5)(b) of the IGST Act, 2017) or an intra-State supply (under section 12(3)(c) of the IGST Act, 2017)?	1.1 As per section 7(5) (b) of the Integrated Goods and Services Tax Act, 2017 (IGST Act in short), the supply of goods or services or both to a SEZ developer or a SEZ unit shall be treated to be a supply of goods or services or both in the course of inter-State trade or commerce. Whereas, as per section 12(3)(c) of the IGST Act, the place of supply of services by way of accommodation in any immovable property for organising any functions shall be the location at which the immovable property is located. Thus, in such cases, if the location of the supplier and the place of supply is in the same State/ Union territory, it would be

		<p>treated as an intra-State supply.</p> <p>1.2 It is an established principle of interpretation of statutes that in case of an apparent conflict between two provisions, the specific provision shall prevail over the general provision.</p> <p>1.3 In the instant case, section 7(5)(b) of the IGST Act is a specific provision relating to supplies of goods or services or both made to a SEZ developer or a SEZ unit, which states that such supplies shall be treated as inter-State supplies.</p> <p>1.4 It is therefore, clarified that services of short term accommodation, conferencing, banqueting etc., provided to a SEZ developer or a SEZ unit shall be treated as an inter-State supply.</p>
2.	<p>Whether the benefit of zero rated supply can be allowed to all procurements by a SEZ developer or a SEZ unit such as event management services, hotel and accommodation services, consumables etc?</p>	<p>2.1 As per section 16(1) of the IGST Act, "zero rated supplies" means supplies of goods or services or both to a SEZ developer or a SEZ unit. Whereas, section 16(3) of the IGST Act provides for refund to a registered person making zero rated supplies under bond/LUT or on payment of integrated tax, subject to such conditions, safeguards and procedure as may be prescribed. Further, as per the second proviso to rule 89(1) of the Central Goods and Services Tax Rules, 2017 (CGST Rules in short), in respect of supplies to a SEZ developer or a SEZ unit, the application for refund shall be filed by the:</p> <ul style="list-style-type: none"> <li>(a) supplier of goods after such goods have been admitted in full in the SEZ for authorised operations, as endorsed by the specified officer of the Zone;</li> <li>(b) supplier of services along with such evidences regarding receipt of services for authorised operations as endorsed by the specified officer of the Zone.</li> </ul> <p>2.2 A conjoint reading of the above legal provisions reveals that the supplies to a SEZ developer or a SEZ unit shall be zero rated and the supplier shall be eligible for refund of unutilized input tax credit or integrated tax paid, as the case</p>

		<p>may be, only if such supplies have been received by the SEZ developer or SEZ unit for authorized operations. An endorsement to this effect shall have to be issued by the specified officer of the Zone.</p> <p>2.3 Therefore, subject to the provisions of section 17(5) of the CGST Act, if event management services, hotel, accommodation services, consumables etc. are received by a SEZ developer or a SEZ unit for authorised operations, as endorsed by the specified officer of the Zone, the benefit of zero rated supply shall be available in such cases to the supplier.</p>
3.	<p>Whether independent fabric processors (job workers) in the textile sector supplying job work services are eligible for refund of unutilized input tax credit on account of inverted duty structure under section 54(3) of the CGST Act, 2017, even if the goods (fabrics) supplied are covered under notification No. 5/2017-Central Tax (Rate) dated 28.06.2017?</p>	<p>3.1 Notification No. 5/2017-Central Tax (Rate) dated 28.06.2017 specifies the goods in respect of which refund of unutilized input tax credit (ITC) on account of inverted duty structure under section 54(3) of the CGST Act shall not be allowed where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies of such goods. However, in case of fabric processors, the output supply is the supply of job work services and not of goods (fabrics).</p> <p>3.2 Hence, it is clarified that the fabric processors shall be eligible for refund of unutilized ITC on account of inverted duty structure under section 54(3) of the CGST Act even if the goods (fabrics) supplied to them are covered under notification No. 5/2017-Central Tax (Rate) dated 28.06.2017.</p>

(Upendra Gupta)  
Commissioner (GST)