



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

OFFICE OF THE COMMISSIONER

CGST & CENTRAL EXCISE

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फा0 संख्या:I(Gen)30-01/18-19/GST/T/ 15298

इन्दौर, दिनांक 30.08.2018

इस पत्र के साथ मंत्रालय से प्राप्त अधिसूचना / परिपत्र / निर्देश व्यापार सूचना / जन सूचना / मुख्यालय इन्दौर से जारी पत्र संख्या **Trade Notice No. 31/2018-19 dated 30.08.2018** की प्रति आयुक्तालय, केन्द्रीय माल एवं सेवाकार 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 सेवाकार एवं केन्द्रीय उत्पाद शुल्क, भोपाल ।
 - 2 आयुक्त, केन्द्रीय माल एवं सेवाकार एवं केन्द्रीय उत्पाद शुल्क, मुख्यालय इन्दौर ।
 - 3 आयुक्त, (अपील) केन्द्रीय माल एवं सेवाकार एवं केन्द्रीय उत्पाद शुल्क, भोपाल ।
 - 4 अपर आयुक्त, केन्द्रीय माल एवं सेवाकार एवं केन्द्रीय उत्पाद शुल्क, इन्दौर ।
 - 5 उप आयुक्त (System), केन्द्रीय माल एवं सेवाकार एवं केन्द्रीय उत्पाद शुल्क, इन्दौर ।
 - 6 सभी उप आयुक्त / सहायक आयुक्त, केन्द्रीय माल एवं सेवाकार एवं केन्द्रीय उत्पाद शुल्क, इन्दौर (Preventive/Review/Legal/Confidential/Technical(ST)) ।
 - 7 सभी प्रभागीय उप / सहायक आयुक्त, केन्द्रीय माल एवं सेवाकार एवं केन्द्रीय उत्पाद शुल्क, इन्दौर-I/II/III/IV/V/VI/VII/VIII Dewas
 - 16 प्रमुख लेखा अधिकारी, केन्द्रीय माल एवं सेवाकार एवं केन्द्रीय उत्पाद शुल्क, इन्दौर ।
 - 17 Shri Rajan Pillai, The Indore Customs House Agents Association, 405, Alankar Point, Geeta Bhawan Square, A.B.Road, Indore.
 - 18 The Chairman Association of Industries Madhya Pradesh, 6, Polo Ground, Above State Bank of India, Indore.
 - 19 The Chairman, The Madhya Pradesh Textile Mills Association, Jail Sabhagraha, 56/1, South Tukoganj, Indore.
 - 20 The Chairman, All India Manufacturers Organisation, 10, Polo Ground, Industrial Estate, Indore- 452003.
 - 21 The Chairman, Indore Branch of CIRC of ICAI, ICAI Bhavan, Plot No.19-B, Scheme No.78, Near SICA School, Indore.
 - 22 The Chairman, Tax Practitioner's Association, Room No.17, Ground Floor, Aayakar Bhavan (Main Building), Opposite White Church, Indore.
- 23 गार्ड / मास्टर फाईल ।



संलग्न : उपरोक्तानुसार


30.08.18

सुभाष पुजारी

अधीक्षक (तकनीकी)

सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क, मुख्यालय इन्दौर

		<p align="center">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</p>
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TRADE NOTICE NO.31/2018-19

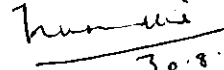
Dated: 30.08.2018

Subject: Clarification regarding applicability of GST on petroleum gases retained for the manufacture of petrochemical and chemical products -reg.

Copy of Circular No.53/27/2018-GST dated 09.08.2018 issued under F.No.354/255/2018-TRU (Part-2) of Technical Officer (TRU), Government of India, Ministry of Finance, Department of Revenue, 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 and Industry/Members of RAC and all others concerned persons under the jurisdiction of CGST Commissionerate Indore.

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


30.8.18
(Neerav Kumar Mallick)
Commissioner

To,
As per mailing list.

Copy of Circular No.53/27/2018-GST dated 09.08.2018 issued under F.No.354/255/2018-TRU (Part-2) of Technical Officer (TRU), Government of India, Ministry of Finance, Department of Revenue, Tax research Unit, New Delhi

F.No.354/255/2018-TRU (Part-2)

Government of India
Ministry of Finance
Department of Revenue
(Tax Research Unit)

North Block, New Delhi

Dated, 9th August, 2018

To

Principal Chief Commissioners/Principal Directors General,
Chief Commissioners/Directors General,
Principal Commissioners/Commissioners,
All under CBIC.

Madam/Sir,

Subject: Clarification regarding applicability of GST on the petroleum gases retained for the manufacture of petrochemical and chemical products – regarding.

References have been received regarding the applicability of GST on the petroleum gases retained for the manufacture of petrochemical and chemical products during the course of continuous supply, such as Methyl Ethyl Ketone (MEK) feedstock, petroleum gases etc.

2. In this context, it may be recalled that clarifications on similar issues for specific products have already been issued vide circular Nos. 12/12/2017-GST dated 26th October, 2017 and 29/3/2018-GST dated 25th January, 2018. These circulars apply *mutatis mutandis* to other cases involving same manner of supply as mentioned in these circulars. However, references have again been received from some of the manufacturers of other petrochemical and chemical products for issue of clarification on applicability of GST on petroleum gases, which are supplied by oil refineries to them on a continuous basis through dedicated pipelines, while a portion of the raw material is retained by these manufacturers (recipient of supply), and the remaining quantity is returned to the oil refineries. In this regard, an issue has arisen as to whether in this transaction GST would be leviable on the whole quantity of the principal raw materials supplied by the oil refinery or on the net quantity retained by the manufacturers of petrochemical and chemical products.

3. The GST Council in its 28th meeting held on 21.7.2018 discussed this issue and recommended for issuance of a general clarification for petroleum sector that in such transactions, GST will be payable by the refinery on the value of net quantity of petroleum gases retained for the manufacture of petrochemical and chemical products.

4. Accordingly, it is hereby clarified that, in the aforesaid cases, GST will be payable by the refinery only on the net quantity of petroleum gases retained by the recipient manufacturer for the manufacture of petrochemical and chemical products. Though, the refinery would be liable to pay GST on such returned quantity of petroleum gases, when the same is supplied by it to any other person. It is reiterated that this clarification would be applicable *mutatis mutandis* on other cases involving supply of goods, where feed stock is retained by the recipient and remaining residual material is returned back to the supplier. The net billing is done on the amount retained by the recipient.

5. This clarification is issued in the context of the Goods and Service Tax (GST) law only and past issues, if any, will be dealt in accordance with the law prevailing at the material time.

Yours faithfully,

Dr. Ajay K. Chikara
Technical Officer (TRU)