

		Phone No. 28331010/28335016 Fax No. 044-28331050/1015 email : <a href="mailto:ccu-cexchn@nic.in">ccu-cexchn@nic.in</a>
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**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE  
TAMILNADU & PUDUCHERRY  
GST BHAWAN, No.26/1, MAHATHMA GANDHI ROAD, CHENNAI – 600 034**

C.No IV/16/14/2019 CCO

Date: 22 -01-2020

**GST TRADE NOTICE NO 01/2020**

Sub:**GST CIRCULARS** –GST Circular No 122/41/2019-GST dated 5.11.19, 123/42/2019-GST dated 11.11.19, 124/43/2019-GSTdated 18.11.19 , 125/44/2019-GST dated 18.11.19 ,126/45/2019-GST dated 22.11.19, 127/46/2019-GST dated 4.12.19 , 128/47/2019-GST dated 23.12.19, 129/48/2019-GST dated 24.12.19, Board circular F. No.354/189/2019 TRU dated .2019 - Communication there of – regarding

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The Central Board of Indirect Taxes & Customs (CBIC), New Delhi has issued the following Circulars under GST with the request to sensitize the contents of the circulars. The Gist of the Circulars is tabulated hereunder for Notice of Trade and officers working in the field formations.

Sl No	GST Circular No & Date	Gist of the Circular
1	122/41/2019-GST dated 5.11.19	Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the central Board of Indirect taxes and customs (CBIC) to tax payers and other concerned persons .
2	123/42/2019-GST dated 11.11.19	Restriction in availment of input tax credit in terms of sub rule (4) of Rule 36 of CGST Rules 2017.
3	124/43/2019-GSTdated 18.11.19	Clarification regarding optional filing of Annual Return under Notification No 47/2019 –Central Tax dated 9 th October 2019.
4	125/44/2019-GST dated 18.11.19	Fully Electronic Refund process through Form GST RFD 01 and single disbursement.
5	126/45/2019-GST dated 22.11.19,	Clarification on scope of the Notification entry at item (id), related to job, work under heading 9988of Notification No 11/2017 Central Tax ( Rate ) dated 28.6.2017
6	127/46/2019-GST dated 4.12.19	Withdrawal of Circular No 107/26/2019 GST dated 18.7.2019.
7	128/47/2019-GST dated 23.12.19	Generation and quoting of Document identification Number (DIN) on any communication issued by the officers of the central Board of Indirect taxes and Customs (CBIC) to tax payers and other concerned persons.
8	129/48/2019-GST dated 24.12.19	Standard operating procedure to be followed in case of Non filers of Returns.
9	Board circular under F. No.354/189/2019 TRU dated .2019	Reverse charge Mechanism (RCM) on Renting of Motor Vehicles.

2. This Trade Notice is being issued to sensitize the Trade and Field Formations about the contents of the aforesaid references only. For authentic version and complete details the respective references may be please be referred in the CBIC website [WWW.CBIC.gov.in](http://WWW.CBIC.gov.in)

3. All the commissioners are requested to bring the contents of the Trade Notice to the Notice of all the officers working under their charge and taxpayers falling under your jurisdiction.

4. Trade and Industry Associations /chambers of commerce are requested to bring the contents of the Trade Notice to the Notice of the all the Members.

  
(B.SENTHIL VELAVAN) 22/01/20  
**ADDITIONAL COMMISSIONER (Pr. CCO)**  
CHENNAI

To

- i) The Principal Commissioner/Commissioner of GST & CEX  
Chennai North/Chennai South/Chennai Outer/Salem/Tiruchirapalli/Madurai  
Pondicherry /Coimbatore /Chennai Audit I /Chennai Audit II/Coimbatore  
Audit/Chennai Appeal I /Chennai Appeal II/Coimbatore Appeal. (By e-Mail)
- ii) The Commissioner of Commercial Taxes, State, CT Head office, Ezilagham  
No 3 Kamarajar Salai, Chepauk, Chennai 600005 (By e-Mail)
- iii) The Commissioner of state Tax, Puducherry, I st Floor, 100 feet Road,  
Ellapillaichavady, Puducherry (By e-mail)
- iv) The zonal RAC Members (By e-Mail)

Copy to

The Superintendent, Computer section, Chennai North Commissionerate for  
Uploading in the website.