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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**  
**No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034**

C.No. IV/16/10/2018-PCCO

Date: 7 -06-2018

**GST TRADE NOTICE No.025/2018**

Sub: **GST** - Circular No.3/1/2018-IGST dated 25.05.2018 - **Applicability of IGST on goods supplied while being deposited in customs bonded warehouse** - Central Tax Notification No.24/2018-CT dated 28.05.2018 - **Notifying Authority to conduct the examination for Goods and Services Tax Practitioner** - Central Tax Notification No.25/2018-CT dated 31.05.2018 - **Extension of time limit to file GSTR-6 by an Input Service Distributor** - Reg.

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The Central Board of Excise & Customs [CBEC] has issued the aforementioned Notifications / Circulars. The gist is detailed as hereunder:

Sl. No.	Notification / Circular No. & date	Gist of the Notifications / Circular
1	Circular No.3/1/2018-IGST dated 25.05.2018	It is clarified that supply of goods before their clearance from the warehouse would not be subject to the levy of IGST and the same would be levied and collected only when the warehoused goods are cleared for home consumption from the customs bonded warehouse. The circular would be applicable for supply of warehoused goods while being deposited in a customs bonded warehouse, on or after the 1 <sup>st</sup> April, 2018
2	Notification No.24/2018-CT dated 28.05.2018	The National Academy of Customs, Indirect Tax and Narcotics [NACIN] has been notified as the Authority to conduct the examination for GST Practitioner
3	Notification No.25/2018-CT dated 31.05.2018	The time limit to furnish FORM GSTR-6 for the months of July 2017 to June 2018 by an Input Service Distributor has been extended till 31.07.2018

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the contents of the aforesaid reference and for complete details, the respective references may 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 the assesseees falling under their respective jurisdiction.

4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.



**[C.P. RAO]**  
**PRINCIPAL CHIEF COMMISSIONER**

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise,  
Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem / Tiruchirappalli /  
Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit / Chennai  
Appeals I / Chennai Appeals II / Coimbatore Appeals Commissionerates - **[By e-mail]**
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam,  
No.3, Kamarajar Salai, Chepauk, Chennai-600005 **[By e-mail]**
- iii. The Commissioner of State Tax, Puducherry  
First Floor, 100 Feet Road, Ellapillaichavadi, Puducherry-605005 **[By e-mail]**
- iv. Zonal RAC Members **[By e-mail]**

✓ Copy to the Computer Section, Chennai North Commissionerate [For uploading in website]