

**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**

**GST TRADE NOTICE NO.008/2017**

**Date: 21-07-2017**

Sub: **IGST – Clarification on Inter-state movement of various modes of conveyance, carrying goods or passengers or for repairs and maintenance – Reg.**

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Attention of trade and general public is invited to the Circular No.1/1/2017-IGST dated 07.07.2017 issued by the Central Board of Excise & Customs [CBEC] regarding levy of IGST on inter-state movement of various modes of conveyance, carrying goods or passengers or for repairs and maintenance.

2. Vide aforesaid Circular, it is clarified that the **inter-state movement of goods** like movement of various modes of conveyance, between distinct persons as specified in Section 25(4) of the Central Goods and Services Tax Act, 2017, including Trains, Buses, Trucks, etc which does not involve any further supply of such conveyance carrying goods or passengers or both may not be treated as supply and consequently **IGST** will not be payable on such supply. However, it is further clarified therein that applicable CGST/SGST/IGST, as the case may be, shall be leviable on **repairs and maintenance** done for such conveyance.

3. This Trade Notice is being issued so as to sensitise the trade and field formations about the clarification issued by the Board on the subject matter and for complete details, the respective Circular may please be referred in the CBEC's website [www/cbec.gov.in](http://www/cbec.gov.in).

4. 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.

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

**[ Issued from C.No. IV/16/268/2017- Pr.CCO (GST-3) ]**



**[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
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam, No.3, Kamarajar Salai, Chēpauk, Chennai-600005 [ **By e-mail** ]
- iii. Zonal RAC Members [ **By e-mail** ]

Copy to

- i.  The Superintendent, Computer Section, Chennai North Commissionerate [ for uploading in website ]
- ii. Sr. PS to Pr. Chief Commissioner