



कार्यालय प्रधान आयुक्त : केन्द्रीय वस्तु एवं सेवाकर,
OFFICE OF THE PR. COMMISSIONER : CGST & CENTRAL EXCISE,
35-C, जीएसटी भवन, अरेरा हिल्स, होशंगाबाद रोड, भोपाल (म.प्र.)
35-C, GST BHAWAN, ARERA HILLS, HOSHANGABAD ROAD, BHOPAL (M.P.)



F.No. VIII(CEX)25-04/Tech/TN/BPL/2019-20/0558

Bhopal, dated 21.10.2019

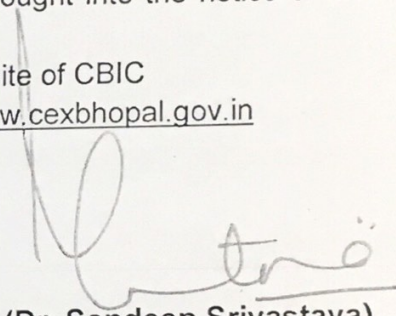
व्यापार सूचना क्रमांक 21/2019-20 {जीएसटी}
दिनांक 21.10.2019

Subject :- Clarification on the effective date of explanation inserted in notification N o. 11/2017-CTR dated 28.06.2017, Sr. No. 3(vi)-reg .

Attention of Trade and Industry, Members of RAC is invited towards Circulars No. 120/39/2019-GST dated 11.10.2019 forwarded under letter F.No. CBIC-354/136/2019-TRU by the Central Board of Indirect Taxes and Customs, Tax Research Unit , New Delhi in respect of Clarification on the effective date of explanation inserted in notification N o. 11/2017-CTR dated 28.06.2017, Sr. No. 3(vi) under the new portal www.cbic-gst.gov.in.

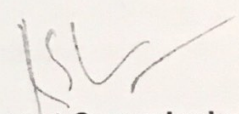
- 02 Contents of the aforesaid clarification may please be brought into the notice of Members of your Association in particular and public in general.
03. The aforesaid clarification is available on the official website of CBIC
04. This Trade Notice is also available on our website i.e. www.cexbhupal.gov.in

Encls. As above .


(Dr. Sandeep Srivastava)
Pr. Commissioner

Copy to:

01. The Chief Commissioner, CGST & Central Excise (BZ) Bhopal
02. The Principal Commissioner/Commissioner, CGST & C.EX , Indore/ Raipur/Jabalpur/Raipur/ Ujjain.
03. The Commissioner of Customs, Indore.
04. The Commissioner (Audit), CGST & Central Excise Bhopal/Raipur
05. The Commissioner (Appeal), CGST & Central Excise, Bhopal/Raipur.
06. The Deputy/Assistant Commissioner, CGST & Central Excise Division I, Bhopal/II, Bhopal/III, Bhopal /IV, Bhopal/Sagar/Gwalior-I/Gwalior-II.
07. All Range Officers of Bhopal Commissionerate.
08. Notice Board of Bhopal Commissionerate.
09. Trade Association (As per Email List)-through Email.
10. Webmaster, Bhopal Commissionerate.
11. Guard File.


Assistant Commissioner (Tech)

F. No. 354/136/2019-TRU
Government of India
Ministry of Finance
Department of Revenue
(Tax research Unit)

Room No. 146G, North Block,
New Delhi, the 11th October 2019

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/
Commissioner of Central Tax (All) /
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

Subject: Clarification on the effective date of explanation inserted in notification No. 11/2017- CTR dated 28.06.2017, Sr. No. 3(vi) – reg.

Representations have been received to amend the effective date of notification No. 17/2018-CTR dated 26.07.2018 whereby explanation was inserted in notification No. 11/2017-CTR dated 28.06.2017, Sr. No. 3(vi) to the effect that for the purpose of the said entry, the activities or transactions under taken by Government and Local Authority are excluded from the term 'business'.

2. The matter has been examined. Section 11(3) of CGST Act provides that the Government may insert an explanation in any notification issued under section 11, for the purpose of clarifying its scope or applicability, at any time within one year of issue of the notification and every such explanation shall have effect as if it had always been the part of the first such notification.

3. As recommended by GST Council, the explanation in question was inserted vide notification No. 17/2018-CTR dated 26.07.2018 in exercise of powers under section 11(3) within one year of the insertion of the original entry prescribing concessional rate, so that it would have effect from the date of inception of the entry i.e. 21.09.2017. However, like other notifications issued on 26.07.2018 to give effect to other recommendations of the GST Council, the said notification also contained a line in the last paragraph that the notification shall come into effect from 27.07.2018.

4. It is hereby clarified that the explanation having been inserted under section 11(3) of the CGST Act, is effective from the inception of the entry at Sl. No. 3(vi) of the notification No. 11/2017- CTR dated 28.06.2017, that is 21.09. 2017. The line in notification No. 17/2018-CTR

Circular No. 120/39/2019- GST

dated 26.07.2018 which states that the notification shall come into effect from 27.07.2017 does not alter the operation of the notification in terms of Section 11(3) as explained in para 3 above.

5. Difficulty, if any, in implementation of this circular may be brought to the notice of the Board.

Yours Faithfully,

Shashikant Mehta
OSD (TRU)

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