

पत्रांक::जी.एस.टी./2018-19/ 1819052/

829 / वाणिज्य कर
कार्यालय- कमिश्नर, वाणिज्य कर,
उत्तर प्रदेश।

(जी.एस.टी. अनुभाग)

लखनऊ:: दिनांक: 23 अक्टूबर, 2018

समस्त जोनल एडीशनल कमिश्नर, ग्रेड-1
एडीशनल कमिश्नर ग्रेड-2(वि०अनु०शा०)
समस्त ज्वाइन्ट कमिश्नर(कार्य०) / (वि०अनु०शा०)
वाणिज्य कर, उत्तर प्रदेश।

विषय:- पेट्रोरसायन और रसायनिक उत्पादों के विनिर्माण के लिये बचा कर रखे जाने वाले पेट्रोलियम गैसेज में जीएसटी के लागू होने के बारे में स्पष्टीकरण के संबंध में।

भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, सेन्ट्रल बोर्ड ऑफ इन्डायरेक्ट टैक्सेस एण्ड कस्टम द्वारा पेट्रोरसायन और रसायनिक उत्पादों के विनिर्माण के लिये बचा कर रखे जाने वाले पेट्रोलियम गैसेज में जीएसटी के लागू होने के बारे में स्पष्टीकरण के संबंध में Circular N0-53/27/2018-GST दिनांक 09.08.2018 को जारी किया गया है।

उक्त परिपत्र की छायाप्रति इस पत्र के साथ संलग्न कर इस निर्देश के साथ प्रेषित है कि अपने अधीनस्थ अधिकारियों को अवगत कराते हुए अनुपालन एवं विभिन्न व्यापारिक संगठनों को भी अपने स्तर से अवगत कराना सुनिश्चित करें।

संलग्नक:- उपरोक्तानुसार

भवदीय,


(विवेक कुमार)

एडीशनल कमिश्नर (जी०एस०टी०)
वाणिज्य कर मुख्यालय, लखनऊ।

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.

