

पत्र संख्या-जी0एस0टी0/2018-19/ 1819102

12-73/वाणिज्य कर
कार्यालय कमिश्नर वाणिज्य कर, उ0प्र0

(जी0एस0टी0 अनुभाग)

लखनऊ:: दिनांक:: 1 मार्च, 2019

समस्त जोनल एडीशनल कमिश्नर, ग्रेड-1
एडीशनल कमिश्नर ग्रेड-2 (वि0अनु0शा0)
समस्त ज्वाइंट कमिश्नर (कार्य0)/(वि0अनु0शा0)
वाणिज्य कर, उत्तर प्रदेश।

विषय:-कस्टम बाण्डेड वेयरहाउस से वस्तुओं की आपूर्ति की दशा में इन्टीग्रेटेड टैक्स की प्रयोज्यता के संबंध में जारी परिपत्र को निष्प्रभावी करने के संबंध में।

भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, सेन्ट्रल बोर्ड ऑफ इन्डायरेक्ट टैक्सेस एण्ड कस्टम द्वारा आई0जी0एस0टी0 ऐक्ट, 2017 के अन्तर्गत पूर्व में जारी परिपत्र सं0-03.01.2019-IGST दिनांक 25.05.2018 को निष्प्रभावी करते हुये परिपत्र सं0-04/01/2019-जी0एस0टी0 दिनांक 01.02.2019 को जारी किया गया। बोर्ड द्वारा जारी उक्त परिपत्र क्रमांक 3 इस कार्यालय के परिपत्र संख्या-जी0एस0टी0/2018-19/31/वाणिज्य कर दिनांक 18.06.2018 द्वारा परिपत्रित किया गया है।

बोर्ड द्वारा उक्त परिपत्र सं0 03/01/2019-IGST दिनांक 25.05.2018 को निष्प्रभावी किये जाने के फलस्वरूप इस कार्यालय के परिपत्र सं0-315 दिनांक 18.06.2018 को इस सीमा तक संशोधित किया जाता है कि इसके द्वारा प्रसारित परिपत्रों में से उक्त परिपत्र सं0 03/01/2019-IGST दिनांक 25.05.2018 निष्प्रभावी समझा जाये।

यह पत्र कमिश्नर, वाणिज्य कर, उत्तर प्रदेश के अनुमोदनोपरांत जारी किया जा रहा है।

भवदीय,


(विवेक कुमार)

एडीशनल कमिश्नर (जी0एस0टी0),
वाणिज्य कर, मुख्यालय, लखनऊ।

Circular No. 3/1/2018-IGST

**F. No. CBEC/20/16/03/2017- GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing**

New Delhi, Dated the 25th May, 2018

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/
Commissioners of Central Tax (All)/ The Principal Directors General/ Directors General (All)

Madam/Sir,

**Subject: Applicability of Integrated Goods and Services Tax (integrated tax) on goods
supplied while being deposited in a customs bonded warehouse-reg.**

Attention is invited to Circular No. 46/2017-Customs dated 24.11.2017 whereby the applicability of integrated tax on goods transferred/sold while being deposited in a warehouse (hereinafter referred to as the “warehoused goods”) was clarified.

2. Various references had been received by the Board on the captioned issue which has now been re-examined by the Board.

3. It is seen that the “transfer/sale of goods while being deposited in a customs bonded warehouse” is a common trade practice whereby the importer files an into-bond bill of entry and stores the goods in a customs bonded warehouse and thereafter, supplies such goods to another person who then files an ex-bond bill of entry for clearing the said goods from the customs bonded warehouse for home consumption.

4. It may be noted that as per sub-section (2) of section 7 of the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as the “IGST Act”), the supply of goods imported into the territory of India, till they cross the customs frontiers of India, is treated as a supply of goods in the course of inter-State trade or commerce. Further, the proviso to sub-section (1) of section 5 of the IGST Act provides that the integrated tax on goods imported into India would be levied and collected in accordance with the provisions of section 3 of the Customs Tariff Act, 1975 (hereinafter referred to as the “CTA”). Thus, in case of supply of the warehoused goods, the point of levy would be the point at which the duty is collected under section 12 of the Customs Act, 1962 (hereinafter referred to as the “Customs Act”) which is at the time of clearance of such goods under section 68 of the Customs Act.

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5. It may also be noted that sub-section (8A) has been inserted in section 3 of the CTA vide section 102 of the Finance Act, 2018, with effect from 31st March, 2018, so as to provide that the valuation for the purpose of levy of integrated tax on warehoused imported goods at the time of clearance for home consumption would be either the transaction value or the value as per sub-section (8) of section 3 of the CTA (i.e. valuation done at the time of filing the into-bond bill of entry), whichever is higher.

6. It is therefore, clarified that integrated tax shall be levied and collected at the time of final clearance of the warehoused goods for home consumption i.e., at the time of filing the ex-bond bill of entry and the value addition accruing at each stage of supply shall form part of the value on which the integrated tax would be payable at the time of clearance of the warehoused goods for home consumption. In other words, the supply of goods before their clearance from the warehouse would not be subject to the levy of integrated tax and the same would be levied and collected only when the warehoused goods are cleared for home consumption from the customs bonded warehouse.

7. This Circular would be applicable for supply of warehoused goods, while being deposited in a customs bonded warehouse, on or after the 1st of April, 2018.

8. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

9. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)