Subject: Rescinding ofCirculars issued earlier under the IGST Act, 2017 to be
effective from 01.02.2019 – Reg.

1. Attention of Trade is invited to Board’s Circular No.04/01/2019-GST dated 01-02-
2019, on Rescinding of Circulars issued earlier under the IGST Act, 2017 to be effective from
01.02.2019. Copy of the order is communicated for information and necessary action.

2. Contents of this circular may be brought to notice of all concerned.

   (Issued in File C.No. IV/16/01/2019 – GST Pol)

   (S.P. Singh)

   ADDITIONAL COMMISSIONER

   To

   As per Mailing List.

   Trade and Department

   Superintendent, Computer Section - For uploading on the website.

   All Divisions, Chennai North

Circular No. 04/01/2019-GST

F. No. CBEC-20/16/04/2018 - GST

Government of India

Ministry of Finance

Department of Revenue

Central Board of Indirect Taxes and Customs

GST Policy Wing

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New Delhi, Dated 1st February, 2019

To,

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

Madam/Sir,

Subject: Rescinding of Circulars issued earlier under the IGST Act, 2017 to be
effective from 01.02.2019 – Reg.

The provisions of the CGST (Amendment) Act, 2018 and SGST Amendment Acts of
the respective States have been brought into force w.e.f. 01.02.2019. Schedule III of the CGST
Act, 2017 has been amended vide section 32 of the CGST (Amendment) Act, 2018 so as to
provide that the “supply of warehoused goods to any person before clearance for home
consumption” shall be neither a supply of goods nor a supply of services.

2. Accordingly, Circular No. 03/01/2019-IGST dated 25th May, 2018 is hereby rescinded.

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

4. Difficulty, if any, in implementation of this Circular may please be brought to the
notice of the Board.

   -Sd-

   (Upender Gupta)

   Pr. Commissioner (GST)