

	कार्यालय आयुक्त
	OFFICE OF THE COMMISSIONER
	सी.जी.एस.टी. एवं केन्द्रीय उत्पाद शुल्क, आयुक्तालय इंदौर
	C.G.S.T. & CENTRAL EXCISE, COMMISSIONERATE INDORE
	जी.एस.टी. भवन, माणिकबाग पैलेस, इंदौर (म.प्र.) -४५२०१४
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Indore, 26-07-2024

**TRADE NOTICE No. 01/ 2024-25 (CENTRAL TAX)**  
**DATED 26-07-2024**

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**व्यापार सूचना क्रमांक 01/2024-25 (केन्द्रीय कर)**  
**दिनांक 26-07-2024**

Subject:- Various Circulars issued by CBIC in respect of decisions taken at the  
53<sup>rd</sup> GST Council meeting - reg.

विषय:- सी.बी.आई.सी. द्वारा 53<sup>rd</sup> GST Council meeting में लिए गए निर्णयों के तहत जारी  
विभिन्न परिपत्र के संबंध में।

1. Kind attention of all the members of Trade/ Industry/ Trade Associations/ Chambers of Commerce and Industry/ RAC and all others concerned is invited towards following Circulars (copy attached) issued by Central Board of Indirect Taxes and Customs, New Delhi in respect of decisions taken at the 53<sup>rd</sup> GST Council meeting - reg.  
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1. व्यापार/उद्योग/व्यापार संघों/चैंबर ऑफ कॉमर्स एंड इंडस्ट्री/आरएसी और अन्य सभी संबंधित सदस्यों का ध्यान केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड, नई दिल्ली द्वारा 53<sup>rd</sup> GST Council meeting में लिए गए निर्णयों के तहत जारी निम्नलिखित परिपत्रों (प्रतिलिपि संलग्न) की ओर आकर्षित किया जाता है :-

Circular No.	Date	Subject
207/01/2024-GST	26/06/2024	Reduction of Government Litigation – fixing monetary limits for filing appeals or applications by the Department before GSTAT, High Courts and Supreme Court.
208/02/2024-GST	26/06/2024	Clarifications on various issues pertaining to special procedure for the manufacturers of the specified commodities as per Notification No. 04/2024 - Central Tax dated 05.01.2024 .

209/03/2024-GST	26/06/2024	Clarification on the provisions of clause (ca) of Section 10(1) of the Integrated Goods and Service Tax Act, 2017 relating to place of supply of goods to unregistered persons .
210/04/2024-GST	26/06/2024	Clarification on valuation of supply of import of services by a related person where recipient is eligible to full input tax credit.
211/05/2024-GST	26/06/2024	Clarification on time limit under Section 16(4) of CGST Act, 2017 in respect of RCM supplies received from unregistered persons.
212/06/2024-GST	26/06/2024	Clarification on mechanism for providing evidence of compliance of conditions of Section 15(3)(b)(ii) of the CGST Act, 2017 by the suppliers.
213/07/2024-GST	26/06/2024	Seeking clarity on taxability of re-imbursement of securities/shares as SOP/ESPP/RSU provided by a company to its employees.
214/08/2024-GST	26/06/2024	Clarification on the requirement of reversal of input tax credit in respect of the portion of the premium for life insurance policies which is not included in taxable value.
215/09/2024-GST	26/06/2024	Clarification on taxability of wreck and salvage values in motor insurance claims.
216/10/2024-GST	26/06/2024	Clarification in respect of GST liability and input tax credit (ITC) availability in cases involving Warranty/ Extended Warranty, in furtherance to Circular No. 195/07/2023-GST dated 17.07.2023.
217/11/2024-GST	26/06/2024	Entitlement of ITC by the insurance companies on the expenses incurred for repair of motor vehicles in case of reimbursement mode of insurance claim settlement.
218/12/2024-GST	26/06/2024	Clarification regarding taxability of the transaction of providing loan by an overseas affiliate to its Indian affiliate or by a person to a related person.
219/13/2024-GST	26/06/2024	Clarification on availability of input tax credit on ducts and manholes used in network of optical fiber cables (OFCs) in terms of section 17(5) of the CGST Act, 2017.
220/14/2024-GST	26/06/2024	Clarification on place of supply applicable for custodial services provided by banks to Foreign Portfolio Investors.
221/15/2024-GST	26/06/2024	Time of supply on Annuity Payments under HAM Projects.
222/16/2024-GST	26/06/2024	Time of supply in respect of supply of allotment of Spectrum to Telecom companies in cases where an option is given to the Telecom Companies for payment of license fee and Spectrum usage charges in installments in addition to an option of upfront payment.

2. The contents of aforesaid Circulars may please be brought to the notice of members of your association in particular and trade in general.

2. उपरोक्त परिपत्रों को आपके एसोसिएशन के विशेष सदस्यों और व्यापारियों के ध्यान में लाया जाए।

**Enclosures: As above.**

**संलग्न : ऊपरानुसार ।**

(प्रतुल तिवारी)  
(Pratul Tiwary)  
आयुक्त  
Commissioner

