

	<p style="text-align: center;">कार्यालय आयुक्त OFFICE OF THE COMMISSIONER</p> <p style="text-align: center;">सी.जी.एस.टी. एवं केन्द्रीय उत्पाद शुल्क, आयुक्तालय इंदौर C.G.S.T. & CENTRAL EXCISE, COMMISSIONERATE INDORE</p> <p style="text-align: center;">जी.एस.टी. भवन, माणिक बाग पैलेस, इंदौर (म.प्र.- 452014) GST BHAWAN, MANIKBAGH PALACE, INDORE (M.P.) – 452014</p> <p style="text-align: center;">☎ (0731) 24462774 ✉ cgst-indore@gov.in</p>
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TRADE NOTICE No. 02/2024-25 (CENTRAL TAX)**DATED 25-09-2024****व्यापार सूचना क्रमांक 02/2024-25 (केन्द्रीय कर)****दिनांक 25-09-2024**

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

विषय:- सी.बी.आई.सी. द्वारा 53rd GST Council meeting में लिए गए निर्णय 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 other 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 53rd GST Council meeting:-

1. व्यापार/उद्योग/व्यापार संघों/चेंबर ऑफ कॉमर्स एंड इंडस्ट्री/आरएसी और अन्य सभी संबंधित सदस्यों का ध्यान केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड, नई दिल्ली द्वारा 53rd GST Council Meeting में लिए गए निर्णय के तहत जारी निम्नलिखित परिपत्रों (प्रतिलिपि संलग्न) की ओर आकर्षित किया जाता है :-

Circular No.	Date	Subject
223/17/2024-GST	10/07/2024	Amendment in circular no. 1/1/2017 in respect of Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder.
224/18/2024-GST	11/07/2024	Guidelines for recovery of outstanding dues, in cases wherein first appeal has been disposed of, till Appellate Tribunal comes into operation.
225/19/2024-GST	11/07/2024	Clarification on various issues pertaining to taxability and valuation of supply of services of providing corporate guarantee between related persons.
226/20/2024-GST	11/07/2024	Mechanism for refund of additional Integrated Tax (IGST) paid on account of upward revision in price of the goods subsequent to exports.

227/21/2024-GST	11/07/2024	Processing of refund applications filed by Canteen Stores Department (CSD)
228/22/2024-GST	15/07/2024	Clarification regarding applicability of GST on certain services
229/23/2024-GST	15/07/2024	Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 53rd meeting held on 22nd June,2024, at New Delhi.
230/24/2024-GST	10/09/2024	Clarification in respect of advertising services provided to foreign clients
231/25/2024-GST	10/09/2024	Clarification on availability of input tax credit in respect of demo vehicles
232/26/2024-GST	10/09/2024	Clarification on place of supply of data hosting services provided by service providers located in India to cloud computing service providers located outside India.
233/27/2024-GST	10/09/2024	Clarification regarding regularization of refund of IGST availed in contravention of rule 96(10) of CGST Rules, 2017, in cases where the exporters had imported certain inputs without payment of integrated taxes and compensation cess.

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।

Attached: As above.

संलग्न : ऊपरोक्तानुसार ।

(प्रतुल तिवारी)
(Pratul Tiwari)
आयुक्त
Commissioner