

**OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL TAX, GOODS AND SERVICE TAX, PUNE - I COMMISSIONERATE, GST BHAVAN, PUNE - 411001.**

**TRADE NOTICE No. - 49/2018-GST**

Subject :- (i) **Scope of Principal-agent relationship in the context of Schedule I of the CGST Act-reg.**

(ii) **Recovery of arrears of wrongly availed CENVAT credit under the existing law and inadmissible transitional credit.-reg.**

(iii) **Clarification on refund related issues -reg.**


(iv) **Processing of refund applications filed by Canteen Stores Department (CSD)-reg.**

(v) **E-way bill in case of storing of goods in godown of transporter-reg.**

Attention of the Trade is invited to the Circular No. 57/31/2018-GST dated 04.09.2018, Circular No. 58/32/2018-GST dated 4.9.2018 issued vide F.No. 20/16/4/2018-GST, Circular No. 59/33/2018-GST dated 04.09.2018 issued vide F.No. 349/21/2016-GST, Circular No. 60/34/2018-GST dated 04.09.2018 issued vide F.No. 20/16/10/2018-GST and Circular No. 61/35/2018-GST dated 04.09.2018 issued vide F.No. 20/13/01/2018-GST by the Commissioner (GST) to the Government of India, Central Board of Excise and Customs, Department of Revenue, Ministry of Finance, New Delhi, which is self explanatory. The said Circular is available on CBEC website - [www.cbec.gov.in](http://www.cbec.gov.in) which may kindly be referred to for further details.

02. All the Trade Associations and Chambers of Commerce and Industries, Goods and Services Tax assesses are requested to bring the same to the notice of all their members/ constituents for their information and further necessary action.

03. A mail copy is being sent to all Trades/COM/Industries and concerned.

  
(Milind Gawai)  
Commissioner,  
Central Tax, Pune I Comm'te

F.No.:- VGN(19)140/P-I/Tech/T.N/2018-19/Pt.I

Dated: 30.10.2018

Copy to :-

1. The Chief Commissioner, Central Tax & Customs, Pune Zone, Pune.
2. The Pr. Commr./ Commr. of Central Tax (GST), Pune-II/Kolhapur/Goa Central Tax (GST)
3. The Pr. Commr./ Commr. of Customs Pune/Goa.
4. The Pr. Commr./ Commr. of Central Tax (GST), Audit-I/Audit-II, Pune.
5. The Pr. Commr./ Commr. of Central Excise & GST, Appeals-I/Appeals-II, Pune & Appeals Goa.
6. All Additional/ Joint Commissioners, Central Tax (GST), Pune-I Commissionerate.
7. All Deputy/ Assistant Commissioners, Central Tax (GST), Pune-I Commissionerate.
8. All Deputy/ Assistant Commissioners, Central Tax (GST) Divisions (Talegaon/ Pimpri/ Bhosari/ Chakan/ Viman Nagar/ Koregaon Park & Sirur Divisions)
9. All Section Heads, Central Tax (GST) Pune-I Commissionerate, Pune
10. Additional Director General, Directorate General of Customs and Excise Inspection, Regional Unit, Mumbai.
11. CENTAX Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-110 003.
12. All Members of RAC/ PGC, Central Tax Commissionerate, Pune-I
13. All Trade Associations & Chambers of Commerce & Industries in the Commissionerate.
14. Trade Facility Subscribers+.
15. Maratha Chamber of Commerce, Industries & Agriculture, P.O. Box No. 525, 1014, Shukrawar Peth, Tilak Road, Pune-411 002.
16. Maharashtra State Tax Practitioner Association Federation /Pimpri Chinchwad, ITP-STP Association, Pimpri, P.J. Chambers, II<sup>nd</sup> Floor, 2A, Block No. 304, Pimpri, Pune - 411 018.