

NO.F.1-11(8)-TAX/GST/2018 / 6997-7003
GOVERNMENT OF TRIPURA
OFFICE OF THE CHIEF COMMISSIONER OF STATE TAX
PANDIT NEHRU COMPLEX, GURKHABASTI
AGARTALA, TRIPURA WEST, PIN-799006.

Dated, Agartala, the 17th July, 2019.

Corrigendum to Circular No. 08/2018-GST (State)

To
The Additional Commissioner of State Tax /
Deputy Commissioner of State Tax/
Superintendent of State Tax (All) /
Inspector of State Tax (All)

Subject: Corrigendum to Circular No. 45/19/2018-GST dated 30th May, 2018 issued vide F.No. CBEC/20/16/4/2018-GST - reg.

The Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing has issued Corrigendum to Circular No. 45/19/2018-GST dated 30th May, 2018 issued vide F.No. CBEC/20/16/4/2018-GST. Accordingly, it is required to issue Corrigendum to Circular No.08/2018-GST (State) dated 30th May, 2018, in order to ensure uniformity in the implementation of the provisions of law across the field formations, which is annexed herewith.


In exercise of powers conferred by section 168 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) for the purpose of uniformity in the implementation of the Act it is instructed to follow the clarification issued vide Corrigendum to Circular No. 45/19/2018-GST dated 30th May, 2018 by the Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing.

Encl.: Corrigendum to Circular No. 45/19/2018-GST.


(Nagesh Kumar B, IAS)
Chief Commissioner of State Tax
Government of Tripura

Copy to:

1. The P.S. to the Additional Chief Secretary, Finance, Government of Tripura for favour of kind information.
2. The Assistant Statistical Officer, Statistical Section, O/o the Commissioner of Taxes & Excise, Agartala with request to upload the Circular in the Official website www.tripurataxes.nic.in.
3. Guard File.


(Nagesh Kumar B, IAS)
Chief Commissioner of State Tax
Government of Tripura

Corrigendum to Circular No. 45/19/2018-GST

CBEC/20/06/03/2019-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 18th July, 2019

To,

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

The Principal Director Generals/ Director Generals (All)⁴

Madam/Sir,

Subject: Corrigendum to Circular No. 45/19/2018-GST dated 30th May, 2018 issued vide F. No. CBEC/20/16/4/2018-GST - reg.

In para 4.2 of the Circular No. 45/19/2018-GST dated 30th May, 2018,
for

“4.2 In this regard, it is clarified that for the tax periods commencing from **01.07.2017 to 31.03.2018**, such registered persons shall be allowed to file the refund application in **FORM GST RFD-01A** on the common portal subject to the condition that the amount of refund of integrated tax/cess claimed shall not be more than the aggregate amount of integrated tax/cess mentioned in the Table under columns 3.1(a), 3.1(b) and 3.1(c) of **FORM GSTR-3B** filed for the corresponding tax period.”

read.

“4.2 In this regard, it is clarified that for the tax periods commencing from **01.07.2017 to 30.06.2019**, such registered persons shall be allowed to file the refund application in **FORM GST RFD-01A** on the common portal subject to the condition that the amount of refund of

Corrigendum to Circular No. 45/19/2018-GST

integrated tax/cess claimed shall not be more than the aggregate amount of integrated tax/cess mentioned in the Table under columns 3.1(a), 3.1(b) and 3.1(c) of **FORM GSTR-3B** filed for the corresponding tax period.”

2. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.
3. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Pr. Commissioner (GST)