Dated, Agartala, the 19th July, 2019.

Corrigendum to Circular No. 21/2019-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. 102/21/2019-GST dated 28th June, 2019 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. 102/21/2019-GST dated 28th June, 2019 issued vide F.No.CBEC/20/16/4/2018-GST. Accordingly, it is required to issue Corrigendum to Circular No.21/2019-GST (State) dated 1st July, 2019, in order to ensure uniformity in the implementation of the provisions of law across the field formations, which is annexed herewith.
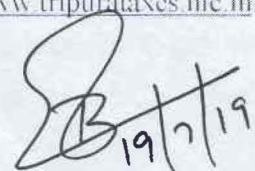
In exercise of powers conferred by section 168 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) for the purpose of uniformity in the implementation of the Act it is instructed to follow the clarification issued vide Corrigendum to Circular No. 102/21/2019-GST dated 28th June, 2019 by the Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing.

Enclo.: Corrigendum to Circular No. 102/21/2019-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

CBEC/20/16/4/2018-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 15th July, 2019

To,

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

The Principal Director Generals/ Director Generals (All)

Madam/Sir,

Subject: Corrigendum to Circular No. 102/21/2019-GST dated 28th June, 2018 issued vide F. No. CBEC/20/16/4/2018-GST - reg.

In para 5 of the Circular No. 102/21/2019-GST dated 28th June, 2018,

for

"Case 2: The additional / penal interest is charged for a transaction between Y and M/s ABC Ltd., and the same is getting covered under Sl. No. 27 of notification No. 12/2017-Central Tax (Rate) dated 28.06.2017. Accordingly, in this case the 'penal interest' charged thereon on a transaction between Y and M/s ABC Ltd. would not be subject to GST, as the same would **not** be covered under notification No. 12/2017-Central Tax (Rate) dated 28.06.2017. The value of supply of mobile by X to Y would be Rs. 40,000/- for the purpose of levy of GST."

read,

"Case 2: The additional / penal interest is charged for a transaction between Y and M/s ABC Ltd., and the same is getting covered under Sl. No. 27 of notification No. 12/2017-Central Tax

(Rate) dated 28.06.2017. Accordingly, in this case the 'penal interest' charged thereon on a transaction between Y and M/s ABC Ltd. would not be subject to GST, as the same would ~~not~~ be covered under notification No. 12/2017-Central Tax (Rate) dated 28.06.2017. The value of supply of mobile by X to Y would be Rs. 40,000/- for the purpose of levy of GST."

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.

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(Upender Gupta)
Pr. Commissioner (GST)

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