

F. No: 473/10/2017-LC

Govt. of India
Ministry of Finance
Dept. of Revenue
Central Board of Indirect Taxes & Customs

North Block, New Delhi
Dated 01st February, 2019


To,
All Principal Chief Commissioners/Chief Commissioners of Customs,
All Principal Commissioners/Commissioners of Customs

Madam/Sir,

Subject: Rescinding Board Circular No. 46/2017-Customs dated 24th November, 2017-reg

Kind attention is invited to Board Circular No. 46/2017-Customs dated 24th November, 2017, clarifying the applicability of IGST/GST on goods transferred/sold while being deposited in a warehouse. The said Circular was superseded by Circular No. 03/01/2018-IGST dated 25th May, 2018 w.e.f. 01st April, 2018.

2. Circular No. 03/01/2018-IGST dated 25.05.2018, is being rescinded with effect from 01.02.2019.
3. It is therefore clarified that the Circular No. 46/2017-Customs dated 24th November, 2017 stands rescinded on the date of supersession by Circular No. 03/01/2018-IGST dated 25th May, 2018 i.e. w.e.f. 01st April, 2018.
4. Clarification required, if any, may be sought from the Board.
5. Hindi version follows.


(Dr. Swati Bhanwala)
OSD (Land customs)