

Amendments in the earlier issued circulars in wake of amendments in the CGST Act, 2017

Circular No: Circular No.
04/01/2019-IGST

F. No: CBEC-20/16/04/2018 -
GST

Classification: FORM GST
CMP-03

Date: 01-02-2019

Subject: Rescinding of Circulars issued earlier under the IGST Act, 2017 to be effective from 01.02.2019 – Reg.

The provisions of the CGST (Amendment) Act, 2018 and SGST Amendment Acts of the respective States have been brought into force w.e.f. 01.02.2019. Schedule III of the CGST Act, 2017 has been amended vide section 32 of the CGST (Amendment) Act, 2018 so as to provide that the “supply of warehoused goods to any person before clearance for home consumption” shall be neither a supply of goods nor a supply of services.

2. Accordingly, [Circular No. 03/01/2018-IGST dated 25th May, 2018](#) is hereby rescinded.

3. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

4. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.