

From

Excise & Taxation Commissioner,
Haryana, Panchkula.

To

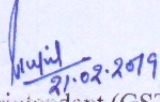
All the Dy. Excise & Taxation Commissioner (ST),
in the State of Haryana.

Memo No. 468 /GST-2
Panchkula, date the 21/02/19

**Subject: Rescinding of Circular issued earlier under the IGST Act, 2017
to be effective from 01.02.2019 - Reg.**

MEMORANDUM

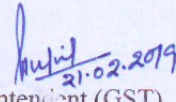
Please find enclosed herewith a copy of circular on the captioned subject.
It is requested to bring this to the knowledge of all the officers working under
your control for their information and necessary action.


Superintendent (GST)
for Excise and Taxation Commissioner,
Haryana

Endst. No. 469 /GST-2, Panchkula, dated the 21/02/19

A copy of the Circular is forwarded to the following for information and
necessary action:-

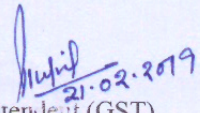
1. All the Jt. Excise & Taxation Commissioner (Division/Range) in the State of Haryana.
2. All the Jt. Excise & Taxation Commissioner (Appeals) in the State of Haryana.
3. PS/ ACSET.
4. PA/ETC.


Superintendent (GST)
for Excise and Taxation Commissioner,
Haryana

Endst. No. 470/GST-2, Panchkula, dated the 21/02/19

A copy of the Circular is forwarded to the following in the Head Office for
information and necessary action:-

1. All the Addl. Excise & Taxation Commissioners.
2. All the Jt. Excise & Taxation Commissioners.
3. The Jt. Director (L) -I and II.
4. The Dy. Excise & Taxation Commissioners.
5. DA-I & II.
6. DDA-I & II.


Superintendent (GST)
for Excise and Taxation Commissioner,
Haryana

**HARYANA GOVERNMENT
EXCISE AND TAXATION DEPARTMENT**

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

The provisions of the HGST (Amendment) Act, 2018 has been brought into force w.e.f. 01.02.2019. Schedule III of the HGST Act, 2017 has been amended *vide* section 31 of the HGST (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. 03/01/2019-IGST dated 25th May, 2018 and circulated to the field formations vide memo no.2079/GST-II, dated 21.06.2018 is hereby rescinded.

3. Difficulties faced, if any, in implementation of this circular may please be brought to the notice of the Department.

Dated: 15.02.2019
Panchkula

Amit Kumar Agrawal
Excise & Taxation Commissioner-cum-
Commissioner of State Tax, Haryana