

**GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES, ASSAM
KAR BHAWAN, DISPUR, GUWAHATI-6**

CORRIGENDUM TO CIRCULAR No. 11 /2017-GST

Dated Dispur the 25 September, 2018.

Subject : Corrigendum to Circular No. 11/2017-GST issued *vide* No. CT/GST-15/2017/47 dated 22nd December 2017- reg.

No. CT/GST-15/2017/191.— Paragraph 4 of Circular No. 11/2017-GST issued *vide* No. CT/GST-15/2017/47 dated 22nd December 2017 should be read as -

“It is further clarified that this Circular is applicable to the supply of tea, coffee, rubber, etc where the auctioneer claims ITC in respect of the supply made to him by the principal before **or after** the auction of such goods and the said goods are supplied only through auction.”

instead of -

“It is further clarified that this Circular is applicable to the supply of tea, coffee, rubber, etc. where the auctioneer claims ITC in respect of the supply made to him by the principal before the auction of such goods and the said goods are supplied only through auction.”


Sd/- Anurag Goel, IAS.,
Commissioner of State tax, Assam,
Dispur, Guwahati

Memo No. CT/GST-15/2017/191-A

Dated Dispur the 25th September, 2018

Copy to :

1. The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
2. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
3. The Commissioner of Central GST, Guwahati / Dibrugarh for favour of kind information.
4. The Special Commissioner of State tax / Additional Commissioner of State tax (All) / Joint Commissioner of State tax (All) for information.
5. The Deputy Commissioner of State tax (All) / Assistant Commissioner of State tax (All) / Superintendent of State tax (All) / Inspector of State tax (All) for information and necessary action.
6. The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.


Commissioner of State tax, Assam,
Dispur, Guwahati