

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

CORRIGENDUM TO CIRCULAR NO. 57/2019-GST

Dated Dispur the 26th July, 2019.

Subject: Corrigendum to Circular No. 57/2019-GST (CT/GST-15/Pt-I/2017/26 dated 1st July, 2019) – reg.

No. CT/GST-15/Pt-1/2017/69.— In para 5 of the Circular No. 57/2019-GST (CT/GST-15/Pt-I/2017/26 dated 1st July, 2019),

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-State Tax (Rate) [FTX.56/2017/25 dated 29th June 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-State Tax (Rate) [FTX.56/2017/25 dated 29th June 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-State Tax (Rate) [FTX.56/2017/25 dated 29th June 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 be covered under notification No. 12/2017-State Tax (Rate) [FTX.56/2017/25 dated 29th June 2017]. The value of supply of mobile by X to Y would be Rs. 40,000/- for the purpose of levy of GST.”

2. This Circular is clarificatory in nature and not meant for any interpretation of provisions of the Act and rules.
3. Difficulties, if any, in implementation of the above instructions may be brought to the notice of the Commissioner of State tax at an early date.

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

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 information.
4. The 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