

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA-700015**

Subject:Corrigendum to Trade Circular No. 17/2017-GST dated 21stDecember 2017

Dated: 17.09.2018

Corrigendum

In Para No. 4 of the saidTrade Circular,

for

“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.”

read,

“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.”

Sd/-
(Smaraki Mahapatra)
Commissioner,
State Tax, West Bengal

Memo. 405 CT/PRO
3C/PRO/2018

Date: 18.09.2018

Copy forwarded to the Additional CST/ISD for information and for uploading it on the official website of the Directorate for information of all concerned.

Sd/-
(Adesh Kumar)
Special CST & PRO