

Commissionerate of CT and GST, Odisha (At Cuttack)
(Finance Department, Government of Odisha)

No. 2534 /CT
To, POH-56/2/2019 - Policy

Dated 18 / 2 /2019

Heads of all CT & GST Territorial Ranges
Heads of all CT & GST Enforcement Ranges & Units
Heads of all CT & GST Territorial Circles & AUs

CIRCULAR

Subject: Clarification regarding tax payment made for supply of warehoused goods while being deposited in a customs bonded warehouse for the period July, 2017 to March, 2018
- Reg.

Madam/Sir,

Attention is invited to Circular No. 3/1/2018-IGST dated 25.05.2018 issued by the CBIC, New Delhi whereby applicability of integrated tax on goods transferred/sold while being deposited in a warehouse (hereinafter referred to as the "warehoused goods") was clarified. In the said circular, it was enunciated that from 1st of April, 2018, the supply of warehoused goods before their clearance from the warehouse would not be subject to the levy of integrated tax.

2. It has been brought to notice of the undersigned that during the period from 1st of July, 2017 to 31st of March, 2018 (hereinafter referred to as the "said period"), the common portal did not have the facility to enable the taxpayer to report payment of integrated tax, in the details required to be submitted in **FORM GSTR-1**, for such supplies especially where the supplier and the recipient were located in the same State or Union territory. Hence taxpayers making such supplies were required to report such supplies as intra-State supplies and discharged central tax and state tax liability instead of integrated tax accordingly.

3. In order to ensure uniformity in the implementation of the provisions of law across the State, the undersigned, in exercise of powers conferred by section 168 (1) of the Odisha Goods and Services Tax Act, 2017, hereby issues the following instructions.

4. Supply of warehoused goods while deposited in custom bonded warehouses had the character of inter-State supply as per the provisions of Integrated Goods and Services Tax Act, 2017. But, due to non-availability of the facility on the common portal during the said period, suppliers have reported such supplies as intra-State supplies and discharged central tax and state tax liability on such supplies instead of integrated tax. In view of revenue neutral position of such tax payment and considering that the facility to correctly report the nature of transaction in **FORM GSTR-1** furnished on the common portal was not available during the period July, 2017 to March, 2018, it is now decided that, as a one-time exception, suppliers who have paid central tax and state tax on such supplies, during the said period, would be deemed to have complied with the provisions of law as far as payment of tax on such supplies is concerned as long as the amount of tax paid as central tax and state tax is equal to the due amount of integrated tax on such supplies.

5. It is requested that this circular may be widely publicised among trade and Industries.

6. Difficulty, if any, in the implementation of this circular may be brought to the notice of the undersigned.


(Saswat Mishra, I.A.S)
Commissioner of State Tax
Odisha, Cuttack

Memo No 2535 /C.T

Dated 18 / 2 /2019

Copy to Additional Secretary in charge of CT-1 Branch, Government of Odisha, Finance Department for information with reference to CBIC Circular No.91/10/2019-GST dated 18/02/2019.


Commissioner of State Tax
Odisha, Cuttack

Memo No 2536 /C.T

Dated 18 / 2 /2019

Copy to the Chief Commissioner of CBIC, Bhubaneswar Zone, CR Building (GST Bhawan), Rajaswa Vihar, Bhubaneswar/ Commissioner of CBIC, Bhubaneswar Commissionerate, Bhubaneswar/ Commissioner of CBIC, Rourkela Commissionerate, Rourkela for information with reference to CBIC Circular No.91/10/2019-GST dated 18/02/2019.


Commissioner of State Tax
Odisha, Cuttack