



भारत सरकार/Government of India

वित्त मंत्रालय/Ministry of Finance, राजस्व विभाग/Department of Revenue

केन्द्रीय कर मुख्य आयुक्त का कार्यालय,

OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF CENTRAL TAX

पी.बी.सं.5400, सी.आर.भवन, क्वीन्स रोड, बेंगलूरु-560001

P.B.NO.5400, C.R.BUILDING, QUEEN'S ROAD, BENGALURU-560001

C.No. IV/16/18/2017 GST Policy Cell 57/2018

Date:- 03.01.2018

To,

The Federation of Indian Granite & Stone Industry,

"STONA", No 429/7, 12th Cross,
Sadashivanagar, Bangalore 560080

Sir,

President	
Vice President	
Stone Chairman	
Gen. Secretary	6/1/18
Treasurer	5/1/2018
CEO	1039/

5/1/18

Sub: - Clarification on import of samples for exhibiting in STONA 2018- reg

Please refer to your letter Reference No FIGSI/STONA 2018/Commercial Tax dated 07.11.2017 on the above subject.

2. As regards the movement of goods from other countries to the exhibition grounds, you are informed that on clearance of the goods by the Customs, the same will be transported to the exhibition site under cover of a delivery challan raised in terms of Rule 55 (1) (c) of the CGST Rules i.e transportation of goods for reasons other than by way of supply. In addition, the exhibitors from outside the country who hand over the imported samples to a transporter for transport of the samples to the exhibition site will have to generate an e way bill in terms of Rule 138 of the CGST Rules. Since the foreign exhibitors are unregistered, the e way bill will be raised by the transporter in terms of the 2nd proviso to Rule 138 (3) of the said Rules. The transporter shall carry the delivery challan and a copy of the e way bill during the movement of the goods.

3. You may advise your exhibitors of the above.

Yours faithfully,

S. Saraswathi
31/1/18
Assistant Commissioner

Pr. CCO

Copy to :- The Additional Commissioner of Customs, City Customs Commissionerate, C.R Building, Queen's Road, Bangalore.