

IMPORTANT CIRCULAR

No.AN/III/1703/GST

Dated: 12.12.2017

To

The Officer-in-Charge

All Units

Sub: Exemption from Section 51 of SGST Act, 2017 to Armed Forces-reg.

This is regarding the matter taken up with the Ministry of Finance for keeping the Units of Army out of the purview of the requirement to register as Tax Deductor under Section 51 of the Central Goods and Services Tax Act, 2017 (CGST Act).

2. In this context, it is intimated with reference to the Ministry of Finance, Dept. of Revenue, CBEC circular No.349/147/2017-GST dated 31.10.2017 that the request cannot be acceded to. This is for information and necessary action please.

Recd
Sr. AO (AN) 12/12/17

Copy to:

- 1 M Section (Local)
- 2 S/C Section (Local)
- 3 E Section (Local)
- 4 IA Cell (Local)
- 5 OA Cell (Local)

} For information and necessary action please.

- For necessary publicity on website please.

/_____
Sr. AO (AN)