E-MAIL/FAX

भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
मुख्य आयुक्त का कार्यालय
OFFICE OF THE CHIEF COMMISSIONER
केन्द्रीय कर, केन्द्रीय उत्पाद शुल्क और सीमा शुल्क
CENTRAL TAX, CENTRAL EXCISE & CUSTOMS
तिरुवनंतपुरम क्षेत्र, THIRUVANANTHAPURAM ZONE
केन्द्रीय राजस्व भवन, CENTRAL REVENUE BUILDING
आई. एस. प्रेस रोड, कोच्चि, I.S. PRESS ROAD, KOCHI-682 018
E-mail: cccochin@nic.in Fax: 0484-2397614 Phone: 0484-2394100/0404

C.No.IV/16/195/2017/CC(TZ) GST Cell Date: 02.08.2019

Trade Notice No. 04/2019 – GST

Subject: Clarification regarding applicability of GST on additional / penal interest-Reg.

The copy of the following circular issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi is communicated herewith for information, guidance and necessary action.

S.No.	Circular No. and Date	Ref. No. of Issuing Authority	Subject
1	102/21/2019-GST dated 28.06.2019	F.No. CBEC-20/16/04/2018-GST	Clarification regarding applicability of GST on additional / penal interest

(Hindi version will follow)

Encl: As above

02.08.2019

(Pullela Nageswara Rao)
Principal Chief Commissioner
Thiruvananthapuram Zone

Copy to:

1) **The Addl. Director General, NACIN, ZTI, Cochin.**

2) **Distribution list I, II and III of Thiruvananthapuram Zone.**

3) The Principal Commissioner,
Central Tax and Central Excise Commissionerate, Kochi.

4) The Principal Commissioner,
Central Tax and Central Excise Commissionerate,
Thiruvananthapuram.

5) The Commissioner,
Central Tax and Central Excise Commissionerate, Kozhikode

6) The Commissioner,
Central Tax and Central Excise (Audit) Commissionerate, Kochi.

7) The Commissioner,
Central Tax and Central Excise (Appeals),
Kochi.

8) The Commissioner of Customs, Custom House, Cochin.

9) Notice Board/Supdt.EDP/ Hindi Section.