



OFFICE OF THE COMMISSIONER OF GST & CENTRAL EXCISE  
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C.No.IV/16/03/2017 - TECH)

Dated: .07.2017

**TRADE NOTICE No.08/2017- CEX**

Sub: Clarification on Inter-state movement of various modes of conveyance,  
carrying goods or passengers or for repairs and maintenance - Reg.  
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A copy of Circular No.1/1/2017 - IGST dated: 07/07/2017 issued in File  
F.No.354/119/2017-TRU(Pt) by the Tax Research Unit, CBEC, New Delhi on the above  
subject is communicated for information, guidance and necessary action.

(V. PANDIRAJA)  
JOINT COMMISSIONER

To  
**As per Mailing List I & II.**

The issue relating to levy of IGST exemption on inter-state movement of various modes of conveyance, carrying goods or passengers or for repairs and maintenance, between distinct persons as specified in section 25(4) of the Central Goods and Services Tax Act, 2017, carrying goods or passengers or both; or for repairs and maintenance, [except in cases where such movement is for further supply of the same conveyance] has been examined.

2. In the above context, the legal provisions in GST laws are as under:

- a) As per section 24 (1) (i) of the Central Goods and Services Tax Act, 2017, persons making any inter-State taxable supply shall be required to be registered under this Act.
- b) As per section 25(4) of the said Act a person who has obtained or is required to obtain more than one registration, whether in one State or Union territory or more than one State or Union territory shall, in respect of each such registration, be treated as distinct persons for the purposes of this Act.
- c) Schedule I to the said Act specifies situations where activities are to be treated as supply even if made without consideration which also includes supply of goods or services or both between related persons or between distinct persons as specified in section 25, when made in the course or furtherance of business
- d) Section 7 (2) envisages that activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council, shall be treated neither as a supply of goods nor a supply of services.