



प्रधान मुख्य आयुक्त का कार्यालय, केंद्रीय वस्तु एवं सेवा कर तथा केंद्रीय उत्पाद शुल्क, मुंबई क्षेत्र  
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER, GST & CX MUMBAI ZONE  
वस्तु एवं सेवा कर भवन, 115, महर्षि कर्वे मार्ग, चर्चगेट स्टेशन के सामने, मुंबई-20  
GST BHAWAN, 115, M.K. ROAD CHURCHGATE, MUMBAI-400 020  
Email:ccu-cexmum1@nic.in  
Fax No.022-22014170 Tel.: 022-22031321

**TRADE NOTICE NO.35/PCCO/MUMBAI /2018 dated February, 2018**

**Sub.: Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger-Reg.**

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Please find enclosed herewith a copy of Circular No. 24/24/2017-GST, issued by the C.B.E.C.(GST Policy Wing), New Delhi under F.No.349/58/2017-GST on 21<sup>st</sup> December, 2017 on the above subject which is self-explanatory in nature.

2. All the Trade Associations are requested to bring the contents of the above Circular to the notice of their members, goods and services providers in particular and the trade in general.

3. This issues with the approval of the Chief Commissioner.



*S. C. Ganger*  
(S. C. GANGER)  
Additional Commissioner  
PCCO, GST & CX, Mumbai Zone

Encl: As above.

F. No: IV/16-Tech- 82/PCCO/Mumbai/2017

Mumbai, the February, 2018

Copy to:-

- 1) Trade Associations.(through respective E-Mails)
- 2) The Commissioner of CGST & CX, Mumbai South, Mumbai East, Mumbai West, Mumbai Central, Thane, Thane Rural, Bhivandi, Palghar, Navi Mumbai, Belapur & Raigad.
- 3) The Superintendent of Computer Cell for uploading on website.
- 4) P.R.O., Mumbai Central, CGST & CX Commissionerate, Mumbai for displaying on Notice Board at GST Bhawan, 115, M.K. Road, Churchgate, Mumbai-400020.
- 5) Master File