



OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST AND CENTRAL EXCISE,  
CHENNAI NORTH COMMISSIONERATE  
26/1, MAHATMA GANDHI ROAD, CHENNAI- 600 034

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**TRADE NOTICE NO.36/2017**


**Dated: 29/11/2017**

**Subject: Clarification on Inter-state movement of rigs, tools and spares, and all goods on  
Wheels [like cranes] - regarding**

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1. Attention of Trade is invited to Board's Circular No. 21/21/2017-GST dated: 22-11-2017, on Clarification on Inter-state movement of rigs, tools and spares, and all goods on Wheels [like cranes]. Copy of the order is communicated for information and necessary action.
2. Contents of this circular may be brought to notice of all concerned.

**(Issued in File C.No. IV/16/306/2017 – GST Pol.)**

  
(RAJEEV KUMAR)  
ADDITIONAL COMMISSIONER

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To

As per Mailing List.  
Trade and Department  
Superintendent, Computer Section - For uploading on the website  
All Divisions, Chennai North

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Circular No. 21/21/2017-GST

**F. No. 354/320/2017 –TRU (Pt )  
Government of India  
Ministry of Finance  
Department of Revenue  
Tax Research Unit**

**North Block, New Delhi  
Dated the 22<sup>nd</sup> of November, 2017**

To,

The Principal Chief Commissioner/Chief Commissioners/ Principal  
Commissioner/Commissioner of Central Tax (All) / Director General of Systems

**Subject: Clarification on Inter-state movement of rigs, tools and spares, and all goods  
On wheels [like cranes]- regarding**

The issue of IGST exemption on inter-state movement of various modes of conveyance, 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] was examined and a

circular 1/1/2017-IGST dated 7.7.2017, was issued clarifying that such interstate movement shall be treated “neither as a supply of goods nor supply of service” and therefore would not be leviable to IGST.

2. The issue pertaining to inter-state movement of rigs, tools and spares, and all goods on wheels [like cranes] was discussed in GST Council’s meeting held on 10th November, 2017 and the Council recommended that the circular 1/1/2017-IGST shall mutatis mutandis apply to inter-state movement of such goods, and except in cases where movement of such goods is for further supply of the same goods, such inter-state movement shall be treated ‘neither as a supply of goods or supply of service,’ and consequently no IGST would be applicable on such movements.

3. In this context, it is also reiterated that applicable CGST/SGST/IGST, as the case maybe, is leviable on repairs and maintenance done for such goods.

4. Difficulty if any, in the implementation of the circular should be brought to the notice of the Board. Hindi version would follow.

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(Ruchi Bisht)  
Under Secretary (TRU)