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.

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<th>S.No.</th>
<th>Circular No. and Date</th>
<th>Ref. No. of Issuing Authority</th>
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<td>102/21/2019-GST dated 28.06.2019</td>
<td>F.No. CBEC-20/16/04/2018-GST</td>
<td>Clarification regarding applicability of GST on additional / penal interest</td>
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(Hindi version will follow)

Encl: As above

(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.