

केन्द्रीयकरकेआयुक्तकाकार्यालय OFFICE OF THE COMMISSIONER OF CENTRAL TAX RANGA REDDY COMMISSIONERATE

RANGA REDDY COMMISSIONERATE पोसनेटभवन : तिलकरोड : रामकोटी : हैदराबाद-500 001 POSNETT BHAVAN : TILAK ROAD : RAMKOTE : HYDERABAD-500001

TRADE NOTICE No. 03/2019-20 Dt. 04-04-2019

Sub: Clarification in respect of transfer of input tax credit in case of death of sole proprietor. Reg.

A Copy of the Circular No. 96/15/2019 – GST dated 28.03.2019 issued from F.No. CBEC- 20/16/04/2018 – GST by Central Board of Indirect Taxes and Customs on the above mentioned subject is communicated for information and guidance.

2. Contents of this Circular on the subject "Clarification in respect of transfer of input tax credit in case of death of sole proprietor" and the procedure prescribed therein may be brought to the notice of all concerned.

Encl: as above

(ए. आर. एस. कुमार) / (A.R.S. KUMAR) आयुक्त / COMMISSIONER

(Issued from File C. No. V/08/01/2019-20-GST (Tech)) dated 04.04.2019

Copy submitted to:

The Principal Chief Commissioner, Customs & Central Tax, Hyderabad Zone, Hyderabad.

Copy to:

- 1. The Trade Associations (as per Mailing List), M/s FAPCCI, Red Hills, Hyderabad.
- 2. All the Joint Commissioners / Addl. Commissioners, Rangareddy Commissionerate, Hyderabad.
- 3. All the Deputy /Assistant Commissioners of Rangareddy Commissionerate, Hyderabad.
- 4. The Superintendent (Computers) for uploading in the website
- 5. Notice Board