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DELHI STATE INDUSTRIAL & INFRASTRUCTURE DEVELOPMENT CORPORATION
IMFL DIVISION

No.DSIIDC/used empty cartons/


Dated: 2/5/2018

CIRCULAR

It is notified that the sale of used empty cartons in Liquor vends is to be classified in code 4707 being description as waste of scrap board i.e. used empty cartons in compliance to the Notification No.34/2017 Central Tax(rate) dated 13-10-2017 being entry in schedule A at (x) This shall be made effective now from 1st April 2018.

In view of the above, all the Shop Incharges of DSIIDC Vends, are instructed to note down the following changes while charging the CGST/SGST in the sale invoices towards sale of used waste of scrap Board i.e. used empty cartons.

S.No.	Description of Goods	HSN code	GST Rate	Remarks
1	Waste of scrap Board i.e. used empty cartons.	4707	CGST 2.5% SGST 2.5%	Applicable for Invoices to be generated with immediately effect. i.e. 1-4-2018


(P.U.BHAT)
CAO(IMFL)

To
All the Shop Incharges
DSIIDC Liquor Vends

Copy to:

1. DM(IT) DSIIDC to upload the circular in the Website.
2. A.O. IMFL Accounts Branch, DSIIDC
3. M/S Anuj Crockery House .