

**Corrigendum to Circular No. 23/23/2017-GST**

**F.No. 349/58/2017-GST  
Government of India  
Department of Revenue  
Central Board of Indirect Taxes and Customs  
GST Policy Wing**

**New Delhi, Dated the 4<sup>th</sup> September, 2018**

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /  
Commissioners of Central Tax (All)

The Principal Directors General / Directors General (All)

Madam/Sir,

**Subject: Corrigendum to Circular No. 23/23/2017-GST dated 21<sup>st</sup> December 2017 issued vide F. No.  
349/58/2017- regarding**

In Para No. 4 of the said circular,

for

“It is further clarified that this Circular is applicable to the supply of tea, coffee, rubber, etc where the auctioneer claims ITC in respect of the supply made to him by the principal before the auction of such goods and the said goods are supplied only through auction.”

read,

“It is further clarified that this Circular is applicable to the supply of tea, coffee, rubber, etc where the auctioneer claims ITC in respect of the supply made to him by the principal before **or after** the auction of such goods and the said goods are supplied only through auction.”

(Upender Gupta)  
Commissioner (GST)