



OFFICE OF THE COMMISSIONER

CGST & CENTRAL EXCISE

MANIK BAGH PALACE, POST BAG NO.10, INDORE - 452 001 (M.P.)

Phone No.+91731-2762222, 2360590, Fax No.+91731-2470898,2471474,
2446358,2446274,2479874

Email-technicalcex@gmail.com

TRADE NOTICE NO.07/2019-20

Dated: 10.10.2019

Subject: Withdrawal of Circular No.105/24/2019-GST dated 28.06.2019 -reg.

Copy of Circulation No.112/31/2019-GST dated 03.10.2019 issued under F. No. CBEC-20/06/03/2019-GST by Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi is communicated herewith.

2. The contents of the Trade Notice may be brought to the knowledge of all constituent members of Trade Associations/ Chamber of Commerce and Industry/Members of RAC and all others concerned persons under the jurisdiction of CGST Commissionerate Indore.

(Issued from file C.No.I(Gen)30-01/18-19/GST/T/Pt-I)

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10.10.19
(Neerav Kumar Mallick)
Commissioner

To,
As per mailing list.

Copy of Circular No. 112/31/2019-GST dated: 03.10.2019 issued under F. No. 20/06/03/2019-GST by Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST policy Wing, New Delhi. The forms annexed to these rules may please be referred.

Circular No. 112/31/2019 – GST

F.No. CBEC – 20/06/03/2019 – GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, the 3rd October, 2019

To

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

The Principal Director Generals / Director Generals (All)

Madam / Sir,

Subject: Withdrawal of Circular No. 105/24/2019-GST dated 28.06.2019 – reg.

Kind attention is invited to Circular No. 105/24/2019-GST dated 28.06.2019 wherein certain clarifications were given in relation to various doubts related to treatment of secondary or post-sales discounts under GST.

2. Numerous representations were received expressing apprehensions on the implications of the said Circular. In view of these apprehensions and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168(1) of the Central Goods and Services Tax Act, 2017, hereby withdraws, *ab-initio*, Circular No. 105/24/2019-GST dated 28.06.2019.

(Yogendra Garg)
Principal Commissioner (GST)
