

**NO.F.1-11(8)-TAX/GST/2022/4116-191**  
GOVERNMENT OF TRIPURA  
OFFICE OF THE CHIEF COMMISSIONER OF STATE TAX  
PANDIT NEHRU COMPLEX, GURKHABASTI  
AGARTALA, TRIPURA WEST, PIN-799006.

Dated, Agartala, the <sup>th</sup>13 July, 2022.

**Circular No. 07/2022 – GST (State)**

To  
The Additional Commissioner of State Tax/  
Deputy Commissioner of State Tax/  
Assistant Commissioner of State Tax (All)  
Superintendent of State Tax (All)/  
Inspector of State Tax (All)

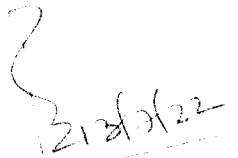
**Subject: Withdrawal of Circular No. 25/2019 dated 01.07.2019 corresponding to Central Circular No. 106/25/2019-GST dated 29.06.2019 – Reg.**

Madam / Sir,

The Government of India, Ministry of Finance, Department of Revenue vide Circular No. 176/08/2022–GST dated 6<sup>th</sup> July, 2022 has issued a circular regarding withdrawal of Circular No. 106/25/2019-GST dated 29.06.2019.


In order to ensure uniformity in the implementation of the provisions of law across the field formations, in exercise of powers conferred by section 168 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) it is instructed to follow the clarification issued vide Circular No. 176/08/2022–GST dated 6<sup>th</sup> July, 2022 by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing.

**Enclo.:** Circular No. 176/08/2022–GST.

  
**(Rakhi Biswas, TCS-SSG)**  
Chief Commissioner of State Tax  
Government of Tripura

**Copy to:**

1. The P.S. to the Secretary, Finance, Government of Tripura for favour of kind information to the Secretary, Finance.
2. The Assistant Statistical Officer, Statistical Section, O/o the Commissioner of Taxes & Excise, Agartala with request to upload the Circular in the Official website [www.tripurataxes.nic.in](http://www.tripurataxes.nic.in).
3. Guard File.

  
**(Rakhi Biswas, TCS-SSG)**  
Chief Commissioner of State Tax  
– Government of Tripura

**F.No. CBIC-20001/2/2022-GST**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**GST Policy Wing**

New Delhi, Dated the 6<sup>th</sup> July, 2022

To,

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

Madam/Sir,

**Subject: Withdrawal of Circular No. 106/25/2019-GST dated 29.06.2019 – Reg.**

Kind attention is invited to Circular No. 106/25/2019-GST dated 29.06.2019 wherein certain clarifications were given in relation to rule 95A, inserted in the Central Goods and Services Tax Rules, 2017 w.e.f. 01.07.2019, for refund of taxes paid on inward supply of indigenous goods by retail outlets established at departure area of the international airport beyond immigration counters when supplied to outgoing international tourist against foreign exchange.

2. The said rule 95A has been omitted, retrospectively w.e.f. 01.07.2019, vide notification No. 14/2022-Central Tax, dated 05.07.2022. Accordingly, 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 106/25/2019-GST dated 29<sup>th</sup> June, 2019.

3. It is requested that suitable trade notices may be issued to publicize the contents of this circular. Hindi version would follow.

(Sanjay Mangal)  
Principal Commissioner (GST)