

NO.F.1-11(8)-TAX/GST/2019 | 19527-33  
GOVERNMENT OF TRIPURA  
OFFICE OF THE CHIEF COMMISSIONER OF STATE TAX  
PANDIT NEHRU COMPLEX, GURKHABASTI  
AGARTALA, TRIPURA WEST, PIN-799006.

Dated, Agartala, the 11<sup>th</sup> October, 2019.

**Circular No. 31/2019 – GST (State)**

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

**Subject: Withdrawal of Central Circular No. 105/24/2019-GST dated 28.06.2019 and corresponding State Circular No. 24/2019-GST (State) dated 01.07.2019 – reg.**

The Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing vide Circular No. 112/31/2019–GST dated 3<sup>rd</sup> October, 2019 has issued clarification regarding withdrawal of Circular No. 105/24/2019-GST dated 28.06.2019. Accordingly, it is required to withdraw the State Circular issued vide No. 24/2019-GST (State) dated 01.07.2019, in order to ensure uniformity in the implementation of the provisions of law across the field formations, which is annexed herewith.

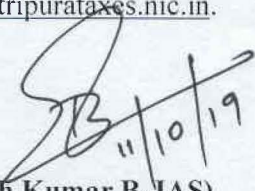
In exercise of powers conferred by section 168 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) for the purpose of uniformity in the implementation of the Act it is instructed to follow the clarification issued vide Circular No. 112/31/2019–GST dated 3<sup>rd</sup> October, 2019 by the Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing.

**Encl.:** Circular No. 112/31/2019–GST.

  
(Nagesh Kumar B, IAS)  
Chief Commissioner of State Tax  
Government of Tripura

**Copy to:**

1. The P.S. to the Additional Chief Secretary, Finance, Government of Tripura for favour of kind information.
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.

  
(Nagesh Kumar B, IAS)  
Chief Commissioner of State Tax  
Government of Tripura

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  
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New Delhi, the 3<sup>rd</sup> 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.

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

(Yogendra Garg)  
Principal Commissioner (GST)

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