

Withdraw Circular No. 105/24/2019-GST dated 28.06.2019.

Circular No: 112/31/2019-CT

F. No: CBEC – 20/06/03/2019 –
GSTClassification: FORM GST
CMP-03

Date: 03-10-2019

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.