

Circular for to ab-initio withdraw the Circular No. 107/26/2019 dated 18.07.2019.

Circular No: 127/46/2019 - CT

F. No: CBEC – 20/06/03/2019 –
GST

Classification: FORM GST
CMP-03

Date: 04-12-2019

Subject: Withdrawal of Circular No. 107/26/2019-GST dt. 18.07.2019 – reg.

Kind attention is invited to Circular No. 107/26/2019-GST dated 18.07.2019 wherein certain clarifications were given in relation to various doubts related to supply of Information Technology enabled Services (ITeS services) under GST.

2. Thereafter, 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. 107/26/2019-GST dated 18.07.2019.

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