

I/680347/2022



केन्द्रीय कर के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL TAX
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Datet:15.07.2022

TRADE NOTICE NO 08/2022

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 29th June, 2019.

3. Difficulties, if any, in implementation of these instructions may be informed to the Board (gst-cbec@gov.in)

S. FAHEEM AHMED
PRINCIPAL COMMISSIONER

To

The Trade Associations-As per mailing list for information.

Copy to:

1. All the Joint Commissioners of Central Tax, Guntur CGST Commissionerate, Guntur.
2. The Assistant Commissioner of Central Tax, Guntur CGST Commissionerate, Guntur.
3. All the JDC/JAC's and Range Officers under Guntur CGST Commissionerate with a direction for strict compliance of the above instructions and to give wide publicity to the Trade.
4. Copy submitted to the Chief Commissioner of Customs & Central Tax, Visakhapatnam CGST Zone for information.

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