

Commissionerate of CT and GST, Odisha (At Cuttack)
(Finance Department, Government of Odisha)

No. 13228 /CT Dated 4 / 10 /2019
To. POL-41/1/2017-Policy

Heads of all CT & GST Territorial Ranges
Heads of all CT & GST Enforcement Ranges & Units
Heads of all CT & GST Territorial Circles & AUs

CIRCULAR

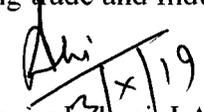
Subject: Withdrawal of Circular issued vide letter No. 9030 dated 10.07.2019– **reg.**

Madam/Sir,

Kind attention is invited to CBIC Circular No. 105/24/2019-GST dated 28.06.2019 (matching Circular issued by this office vide letter No.9030 dated 10.07.2019) 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 by CBIC 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 undersigned, in exercise of his powers conferred by section 168(1) of the Odisha Goods and Services Tax Act, 2017, hereby withdraws, *ab-initio*, this office Circular issued vide letter No. 9030 dated 10.07.2019.

3. It is requested that this circular may be widely publicised among trade and Industries.


(Sushil Kumar Lohani, I.A.S)
Commissioner of State Tax
Odisha, Cuttack

Memo No 13229 /C.T Dated 4 / 10 /2019

Copy to Additional Secretary in charge of CT-1 Branch, Government of Odisha, Finance Department for information with reference to CBIC Circular No.113/32/2019-GST dated 01/10/2019.


Commissioner of State Tax
Odisha, Cuttack