

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

To. No. 16849 CT
POL-41/1/2017-Policy

Dated 20/12 2019

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

CIRCULAR

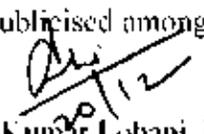
Subject: Withdrawal of matching Circular issued vide this office letter No.9363/CT dated 19.07.2019 against CBIC Circular No. 107/26/2019-GST dt.18.07.2019 – reg.

Madam/Sir,

Kind attention is invited to CBIC Circular No. 107/26/2019-GST dt. 18.07.2019 and matching Circular issued vide this office letter No.9363/CT dated 19.07.2019 wherein certain clarifications were given in relation to various doubts related to supply of Information Technology enabled Services (ITeS services) under GST.

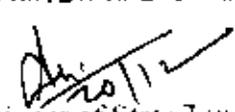
2. Numerous representations were received by CBIC expressing apprehensions on the implications of the said Circular. In view of these apprehensions and to ensure uniformity in the implementation of the provisions of the law across field formations, the undersigned, in exercise of his powers conferred by section 168(1) of the Odisha Goods and Services Tax Act, 2017, do hereby withdraw, *ab-initio*, the matching Circulars issued vide this office letter No. 9363/CT dated 19.07.2019 and No.13232/CT dated 04.10.2019.

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


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

Memo No. 16850 CT Dated 20/12 2019

Copy to Additional Secretary in charge of CT-1 Branch, Government of Odisha, Finance Department for information with reference to CBIC Circular No.127/46/2019-GST dated 04/12/2019.


Commissioner of State Tax
Odisha, Cuttack