From

Excise & Taxation Commissioner,

Haryana, Panchkula.

To

All the Dy. Excise & Taxation Commissioner (ST),

in the State of Haryana.

Memo No. 2871 /GST-2 Panchkula, date the $\overline{01}$ -11-19

Subject:

Withdrawal of Circular issued vide memo no.1778/GST-2, dated

22.07.2019- Reg.

MEMORANDUM

Please find enclosed herewith a copy of circular on the captioned subject.

It is requested to bring this to the knowledge of all the officers working under your control for their information and necessary action.

Superintendent (GST)
for Excise and Taxation Commissioner,
Haryana

Endst. No. 2872/GST-2, Panchkula, dated the 07-11-19

A copy of the Circular is forwarded to the following for information and necessary action:-

- 1. All the Jt. Excise & Taxation Commissioner (Division/Range) in the State of Haryana.
- 2. All the Jt. Excise & Taxation Commissioner (Appeals) in the State of Haryana.
- 3. PS/ ACSET.

4. PS/ETC.

Superintendent (GST)

for Excise and Taxation Commissioner,

Haryana

Endst. No. 2873/GST-2, Panchkula, dated the 07-11-19

A copy of the Circular is forwarded to the following in the Head Office for information and necessary action:-

- 1. All the Addl. Excise & Taxation Commissioners.
- 2. All the Jt. Excise & Taxation Commissioners.
- 3. The Jt. Director (L) –I and II.
- 4. The Dy. Excise & Taxation Commissioners.
- 5. DA-I & II.
- 6. DDA-I & II.

Superintendent (GST)

for Excise and Taxation Commissioner,

Haryana 7

HARYANA GOVERNMENT EXCISE AND TAXATION DEPARTMENT

Subject: Withdrawal of Circular issued vide memo no.1778/GST-2, dated 22.07.2019-reg.

A Circular was issued vide memo no.1778/GST-2, dated 22.07.2019 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 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 Commissioner of State Tax, in exercise of its powers conferred by section 168 of the Haryana Goods and Services Tax Act, 2017, hereby withdraws, *ab-initio*, Circular issued vide memo no.1778/GST-2, dated 22.07.2019.

Dated: 02.11.2019

Panchkula

Amit Kumar Agrawal Excise & Taxation Commissioner-cum-Commissioner of State Tax, Haryana