

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA-700015**

TRADE CIRCULAR No. 33/2019 (*Circular No. 112/31/2019-GST*)

DATED: 17.10.2019

Subject: Withdrawal of Circular No. 26/2019 [105/24/2019-GST] dated 28.06.2019

Kind attention is invited to Trade Circular No. 26/2019 [105/24/2019-GST] dated 28.06.2019 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 Government, in exercise of its powers conferred by section 168 of the West Bengal Goods and Services Tax Act, 2017, hereby withdraws, *ab-initio*, Trade Circular No. 26/2019 [105/24/2019-GST] dated 28.06.2019.

7. This Trade Circular shall be deemed to have come into force on 03.10.2019.

Sd/-
(Smaraki Mahapatra)
Commissioner, State Tax,
West Bengal

Memo. – 405 CT/PRO
3C/PRO/2019

Date: 17.10. 2019

Copy forwarded to the Additional CST/ISD for information and for uploading it on the official website of the Directorate for information of all concerned.

Sd/-
(Adesh Kumar)
Special CST & PRO