

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

TRADE CIRCULAR No. 09/2022

(Corresponding Central Circular No. 176/08/2022-GST)

DATED: 29.09.2022

Subject: Withdrawal of Trade Circular No. 27/2019 dated 12.07.2019.

Kind attention is invited to Trade Circular No. 27/2019 dated 12.07.2019 wherein certain clarifications were given in relation to rule 95A, inserted in the West Bengal 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. 1390-F.T., dated 23.08.2022. Accordingly, the Commissioner, in exercise of his powers conferred by section 168 of the West Bengal Goods and Services Tax Act, 2017, hereby withdraws, *ab-initio*, Trade Circular No. 27/2019 dated 12.07.2019.

(Khalid Aizaz Anwar)
Commissioner, State Tax,
West Bengal

Memo. No.-108/ CT/PRO
3C/PRO/2022

Date: 29.09.2022

Copy forwarded to the Special Commissioner State tax /ISD for information and for uploading it on the official website of the Directorate for information of all concerned.

(Nabanita Pal)
Additional CST & PRO