

**GOVERNMENT OF TAMIL NADU  
COMMERCIAL TAXES DEPARTMENT  
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES  
EZHILAGAM, CHENNAI- 600 005**

**PRESENT: THIRU. DHEERAJ KUMAR I.A.S.,  
PRINCIPAL SECRETARY/ COMMISSIONER OF STATE TAX**

**Circular No: 13/2022 – TNGST  
(PP6/GST/145/2022)**

**Dated: 02.09.2022**

Sub: Withdrawal of Circular No. 78/2019-TNGST  
(Rc.No.26/2019/A1/P&P) dated 05.07.2019 – Reg.

Ref: Circular No. 176/08/2022-GST, dated 06.07.2022  
issued by Ministry of Finance, Department of  
Revenue, Government of India, CBIC, New Delhi

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In the reference cited, the CBIC, Department of Revenue, Ministry of Finance, Government of India, New Delhi, has issued Circular No. 176/08/2022-GST, dated 06.07.2022 on the recommendations of the GST Council. Hence, following *pari materia* circular is issued:-

Attention is invited to Circular No. 78/2019-TNGST (Rc.No.26/2019/A1/P&P) dated 05.07.2019 wherein certain clarifications were given in relation to rule 95A, inserted in the Tamil Nadu 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 SRO A-12 (a)/2022 issued in GO. (Ms) No. 106 Commercial Taxes & Registration Department dated 08.07.2022. Accordingly, the Commissioner, in exercise of powers conferred by section 168 of the Tamil Nadu Goods and Services Tax Act, 2017, hereby withdraws, *ab-initio*, Circular No 78/2019-TNGST (Rc.No.26/2019/A1/P&P) dated 5<sup>th</sup> July, 2019.

**Sd/-Dheeraj Kumar  
Principal Secretary/  
Commissioner of State Tax**

To

All the Joint Commissioners (ST) (Territorial) in the state including LTU

Copy to:

1. All Additional Commissioners, O/o the CCT, Ezhilagam, Chennai – 600 005.
2. The Joint Commissioner (CS) to host in the departmental website
3. The Director, Commercial Tax Staff Training Institute, Chennai-35.
4. All the Joint Commissioners (ST) (Intelligence) in the state
5. All the Deputy Commissioners (ST) in the State including intelligence
6. All the Heads of assessment circles

Stock file

//Forwarded // by Order//

*2/11/22*  
*12/19/22*  
Deputy Commissioner (P&P)

*12/19/22*