

**GOVERNMENT OF TAMIL NADU  
COMMERCIAL TAXES DEPARTMENT**

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES  
EZHILAGAM, CHENNAI – 600 005.**

**PRESENT: M.A.SIDDIQUE, I.A.S.,  
PRINCIPAL SECRETARY /  
COMMISSIONER OF STATE TAX**

**Circular No. 2(2019)/2020-TNGST  
(PP6/35622/2019)**

**dated:23.03.2020**

<b>Sub:</b>	Withdrawal of Circular No. 82/2019-TNGST dated. 22.07.2019 – reg.
<b>Ref:</b>	Circular No 127/46/2019-GST, dated 04.12.2019 issued by the Department of Revenue, Ministry of Finance, Government of India, New Delhi.

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Kind attention is invited to Circular No. 82/2019-TNGST dated. 22.07.2019 wherein certain clarifications were given in relation to various doubts related to supply of Information Technology enabled Services (ITeS services) under GST.

2. Thereafter, 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, in exercise of his powers conferred by section 168 of the Tamil Nadu Goods and Services Tax Act, 2017, hereby withdraws, *ab-initio*, Circular No. 82/2019-TNGST dated. 22.07.2019.

Sd/- M.A. Siddique  
Commissioner of State Tax  
Tamil Nadu

To,  
All the Joint Commissioners (ST) (Territorial) in the State including LTU

**Copy to:-**

1. Principal Secretary to Government, CT & R Department, Chennai 600 009
2. All Additional Commissioners, O/o the CCT, Ezhilagam, Chennai 600 005
3. The Joint Commissioner (CS) to host in the departmental website
4. The Director, CT Staff Training Institute, Chennai
5. The Secretary, TNSTAT, Chennai 104
6. All the Joint Commissioners (ST) (Intelligence) in the State
7. All Deputy Commissioners (ST) in the State including Intelligence
8. All the Heads of Assessment Circles

**//forwarded / by / order//**

  
**Assistant Commissioner**