

**GOVERNMENT OF TAMIL NADU
COMMERCIAL TAXES DEPARTMENT**

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

**PRESENT: DR. T.V. SOMANATHAN, I.A.S.,
ADDITIONAL CHIEF SECRETARY /
COMMISSIONER OF STATE TAX**

**Circular No.88/2019-TNGST
(PP6/35622/2019)**

dated: 20.12.2019

Sub:	Withdrawal of Circular No. 77/2019-TNGST dated 05.07.2019 – Regarding.
Ref:	Circular No 112/31/2019-GST, dated 03.10.2019 issued by the Department of Revenue, Ministry of Finance, Government of India, New Delhi.

Kind attention is invited to Circular No. 77/2019-TNGST dated 05.07.2019 wherein certain clarifications were given in relation to various doubts related to treatment of secondary or post-sales discounts under TNGST.

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, in exercise of his powers conferred by section 168 of the TamilNadu Goods and Services Tax Act, 2017, hereby withdraws, *ab-initio*, Circular No. 77/2019-TNGST dated 05.07.2019.

Sd/- T.V.Somanathan
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


23/12/19