

GOVERNMENT OF ASSAM
OFFICE OF THE PRINCIPAL COMMISSIONER OF STATE TAX
CUM COMMISSIONER OF TAXES, ASSAM
KAR BHAWAN :: DISPUR, GUWAHATI-6

CIRCULAR NO. 126/2022-GST

Dated Dispur the 12th July, 2022.

Subject: Withdrawal of Circular No. 64/2019-GST dated 14.10.2019 – Reg.

No. CT/GST-15/2017/662.— Kind attention is invited to **Circular No. 64/2019-GST dated 14.10.2019** wherein certain clarifications were given in relation to rule 95A, inserted in the Assam 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. Accordingly, the Commissioner, in exercise of its powers conferred by section 168 of the Assam Goods and Services Tax Act, 2017, hereby withdraws, *ab-initio*, Circular No. 64/2019-GST dated 14.10.2019.
3. This Circular shall be deemed to have been issued on 6th July, 2022.


Sd/= Rakesh Agarwala, IAS,
Principal Commissioner of State tax, Assam,
Dispur, Guwahati

Memo No. CT/GST-15/2017/662-A

Dated Dispur the 12th July, 2022

Copy to :

1. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
2. The Commissioner of Central GST, Guwahati / Dibrugarh for information.
3. The Special Commissioner of State Tax (All) / Additional Commissioner of State Tax (All)/ Joint Commissioner of State Tax (All) / Deputy Commissioner of State Tax (All) / Assistant Commissioner of State Tax (All) / Superintendent of State Tax (All) for information and necessary action.
4. The Information Technology Officer, Office of the Principal Commissioner of State Tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.


Principal Commissioner of State tax, Assam,
Dispur, Guwahati