

**Government of Jharkhand
Commercial Taxes Department**

Circular No. 176/08/2022-GST

Letter No. Va Kar/GST/05/2019

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Ranchi, Date: 03/11/23

To,

The Additional Commissioner,
Joint Commissioners,
Deputy Commissioners,
Assistant Commissioners,
State Tax Officers

Subject: Withdrawal of Circular No. 106/25/2019-GST dated 26.07.2019 – Reg.

Kind attention is invited to Circular No. 106/25/2019-GST dated 26.07.2019 wherein certain clarifications were given in relation to rule 95A, inserted in the Jharkhand 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. 14/2022-State Tax, dated 30.09.2022. Accordingly, the Commissioner, in exercise of its powers conferred by section 168(1) of the Jharkhand Goods and Services Tax Act, 2017, hereby withdraws, *ab-initio*, Circular No 106/25/2019-GST dated 26th July, 2019.
3. It is requested that suitable trade notices may be issued to publicize the contents of this circular.


(Santosh Kumar Vatsa)
Commissioner,
Commercial Taxes Department,
Jharkhand, Ranchi