

No. 12-25/2018-19-EXN-GST-(575)-32885
Government of Himachal Pradesh,
Excise and Taxation Department

To

1. The Additional/Jt. Commissioner of State Taxes and Excise, (South Zone, North Zone, Central Zone), Shimla, Palampur, Mandi, H.P.
2. The Joint Commissioner of State Taxes and Excise, Flying Squad, (Central Zone, North Zone, South Zone), Una, Palampur, Parwanoo, H.P.
3. The Dy. Commissioner of State Taxes and Excise, Shimla, Solan, BBN Baddi, Sirmour, Bilaspur, Hamirpur, Mandi. Kullu, Chamba, Kangra, Revenue Distt Nurpur and Una, H.P
4. The Asstt. Commissioner of State Taxes and Excise, Incharge Distt. Kinnour, H.P

Dated

Shimla-9

20th Dec., 2019.

Madam / Sir,

Subject: Withdrawal of Circular No. 107/26/2019-GST dt.02.08.2019 –reg.

Kind attention is invited to Circular No. 107/26/2019-GST dt. 02.08.2019 wherein certain clarifications were given in relation to various doubts related to supply of Information Technology enabled Services (ITeS services) under GST.

2. Numerous apprehensions have been expressed 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, in exercise of powers conferred by section 168 of the Himachal Pradesh Goods and Services Tax Act, 2017, I hereby withdraw, *ab-initio*, Circular No. 107/26/2019-GST dt.02.08.2019.

3. This circular shall come into force w.e.f. 04.12.2019.

Yours Faithfully,

Dr. Ajay Sharma, (IAS)
Commissioner of State Taxes and Excise,
Himachal Pradesh

Endst. No. 12-25/2018-19-EXN-GST-(575)-32886-87

Copy is forwarded to:

1. The GST Council Secretariat for information please.
2. The Principal Secretary (E&T) to the Government of Himachal Pradesh for information please.

**(Dr. Ajay Sharma, (IAS))
Commissioner of State Taxes and Excise,
Himachal Pradesh**
