



**Government of Goa  
Department of Commercial Taxes  
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**CIRCULAR  
(No. 20 / 2019-20 - GST)**

**Subject: Withdrawal of Circular No. 13/2019-20-GST dated 15/07/2019 – reg.**

Kind attention is invited to Circular No. 13/2019-20-GST dated 15/07/2019 wherein certain clarifications were given in relation to various doubts related to treatment of secondary or post-sales discounts under GST.

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 its powers conferred by section 168(1) of the Goa Goods and Services Tax Act, 2017, hereby withdraws, *ab-initio*, Circular No. 13/2019-20-GST dated 15/07/2019.



(Dipak M. Bandekar)

**Commissioner of  
State Tax, Goa**

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Note : Similar circular is issued under Central Goods and Services Tax Act, 2017 by the GST Policy Wing, Department of Revenue, Ministry of Finance, GOI, New Delhi vide Circular No. 112/31/2019-GST dated 03/10/2019.

