

o/c



**Government of Goa
Department of Commercial Taxes
Vikrikar Bhavan,
Panaji – Goa – 403001**

Ph: 0832-2229430

Email: ho-ctax.goa@nic.in

CCT/ 26-4/2017-2018/D / 2485

Dated: 20th December, 2019

CIRCULAR

(No. 34 / 2019-20 - GST)

**Subject: Withdrawal of Circular No. 15/2019-20-GST dated 26/07/2019
– reg.**

Kind attention is invited to Circular No. 15/2019-20-GST dated 26/07/2019 wherein certain clarifications were given in relation to various doubts related to supply of Information Technology enabled Services (ITeS services) under GST.

2. Thereafter, 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. 15/2019-20-GST dated 26/07/2019.

(Dipak M. Bandekar)
**Commissioner of State Tax,
Goa**

Note: Similar circular is issued under Central Goods and Services Tax Act, 2017 by the GST Policy Wing, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, GOI, New Delhi vide Circular No.127/46/2019-GST dated 04/12/2019.

