

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA-700015**

TRADE CIRCULAR No. 48/2019 (Circular No. 127/46/2019-GST)

DATED: 10.12.2019

Subject: Withdrawal of Trade Circular No. 28/2019 dt. 22.07. 2019

Kind attention is invited to Trade Circular No. 28/2019 dt. 18.07.2019 wherein certain clarifications were given in relation to various doubts related to supply of Information Technology enabled Services (ITeS services) under GST.

2. Numerous representations were received expressing apprehensions on the implications of the said Trade 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 West Bengal Goods and Services Tax Act, 2017, hereby withdraws, *ab-initio*, Trade Circular No. 28/2019 dt. 22.07. 2019.

Sd/-
(Devi Prasad Karanam)
Commissioner, State Tax,
West Bengal

Memo. – 498 CT/PRO
3C/PRO/2019

Date: 10.12.2019

Copy forwarded to the Additional CST/ISD for information and for uploading it on the official website of the Directorate for information of all concerned.

Sd/-
(Adesh Kumar)
Special CST & PRO