



Office of the Commissioner,
State Tax, Uttar Pradesh,
(GST Section)

Letter No. GST/2022-23/ 49 /State Tax
Lucknow: Dated: 25, November, 2022

To

All Zonal Additional Commissioner, Grade -1,
Additional Commissioner, Grade -2, (S.I.B.)
Joint Commissioner, (Executive/Corporate Circle/ S.I.B)
State Tax, Uttar Pradesh.

Subject: Withdrawal of Circular No. 106/25/2019-GST dated 29.06.2019 – Reg.

Kind attention is invited to CBIC's Circular No. 106/25/2019-GST dated 29.06.2019 circulated through Letter No. जी0एस0टी0/2019-20/1920034/326/वाणिज्य कर dated 02.07.2019, wherein certain clarifications were given in relation to rule 95A, 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. 1009/XI-2-22-9(47)/17-T.C.61-U.P.GST Rules-2017-Order-(255)-2022 Dated 17.11.2022. Accordingly, the Commissioner, in exercise of its powers conferred by section 168 of the Uttar Pradesh Goods and Services Tax Act, 2017, hereby withdraws, *ab-initio*, the circulation of Circular No 106/25/2019-GST dated 29th June, 2019.

3. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

By Order,

Ministry S.
25/11/22

(Ministry S.)

Commissioner, State Tax,
Uttar Pradesh

O/C

Copy To:

1. Joint Commissioner (I.T.), State Tax HQ, Lucknow for uploading the Circular on the Departmental Website.

Additional Commissioner (GST)
25.11.2022

Additional Commissioner (GST)
State Tax HQ, Lucknow.