Government of Karnataka
(Department of Commercial Taxes)

No. KSA/GST.CR-05/2019-20 (Vol-V)

Office of the Commissioner of
Commercial Taxes
Vanijya Therige Karyalaya, Gandhinagar,
Bengaluru-560009, Dated: 24-10-2025

COMMISSIONER OF COMMERCIAL TAXES CIRCULAR No. GST- 02/2025

Subject: Withdrawal of circular No. GST-05/2024 dated 29th June, 2024 – reg.

Kind attention is invited to circular No. GST-05/2024 dated 29th June, 2024 wherein clarifications were given in relation to mechanism for providing evidence of compliance of conditions of Section 15(3)(b)(ii) of the KGST Act, 2017 by the suppliers.

2. In order to ensure uniformity in the implementation of the provisions of the law across field formations, the Office, in exercise of its powers conferred by section 168 of the Karnataka Goods and Services Tax Act, 2017, hereby withdraws, circular No. GST-05/2024 dated 29th June, 2024. Therefore, the procedure prescribed vide the aforesaid circular for providing evidence of compliance of conditions of Section 15(3)(b)(ii) shall not be required.

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

4. Difficulty, if any, in the implementation of this circular may be brought to the notice of this office.

(VIPUL BANSAL)
Commissioner of Commercial Taxes
(Karnataka), Bengaluru

Commissioner of Commercial Taxes
Karnataka, Bangalore.

To,
All officers of the Department in the State.