

GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

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

Office of the Commissioner of
Commercial Taxes
Vaniya Therige Karyalaya, Gandhinagar,
Bengaluru-560009, Dated: 10-08-2022

COMMISSIONER OF COMMERCIAL TAXES CIRCULAR No. GST- 09/2022

**Subject: Withdrawal of CCT Circular No. GST-14/2019-20 dated 29.07.2019 –
Reg.**

Kind attention is invited to CCT Circular No. GST-14/2019-20 dated 29-07-2019 wherein certain clarifications were given in relation to rule 95A, inserted in the Karnataka Goods and Services Tax Rules, 2017 w.e.f. 01.07.2019, 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 (4-A/2022) No. FD CSL 2022, Bengaluru, dated 04.08.2022. Accordingly, in exercise of the powers conferred by section 168(1) of the Karnataka Goods and Services Tax Act, 2017, CCT Circular No. GST-14/2019-20 dated 29 -07 -2019 is hereby withdrawn *ab-initio*.



(C.SHIKHA)
Commissioner of Commercial Taxes
(Karnataka), Bengaluru.
Commissioner of Commercial Taxes
Karnataka, Bangalore.

To,
All Officers of the Department in the state