

**No. Tax/4(53)/GST-NOTN/2016
GOVERNMENT OF MANIPUR
DEPARTMENT OF TAXES**

Imphal, dated the 4th December, 2019

Circular No. 45/2019 – GST

To

The Additional Commissioner of Taxes/Joint Commissioner of Taxes (All)/Assistant Commissioners of Taxes (All)/Superintendent of Taxes (All)/ Inspector of Taxes (All)

Subject: Withdrawal of Circular No. 107/26/2019-GST dt. 18.07.2019 – reg.

Kind attention is invited to Circular No. 26/2019-GST 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 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 of the Manipur Goods and Services Tax Act, 2017, hereby withdraws, *ab-initio*, Circular No. 26/2019-GST dt. 18.07.2019.



(Jaspreet Kaur)
Commissioner of Taxes,
Manipur
