



F. No. CBIC-190354/149/2024-TO(TRU-II)-CBEC To, The Principal Chief Commissioners/ Principal Directors General, The Chief Commissioners/ Directors General, The Principal Commissioners/ Commissioners of Central Excise & Central Tax Subject : Clarification regarding the scope of “as is / as is, where is basis” mentioned in the GST Circulars issued on the basis of recommendation of the GST Council in its meetings Instances were brought to the notice of the Board pertaining to the prevailing doubts among the field formations/trade as regards the scope of regularization on “as is” or “as is, where is basis” vide various GST Circulars issued for clarification regarding applicable GST rates and appropriate classification of specified goods or service or both on the basis of recommendation of the GST Council in its various meetings.....