



Government of India Ministry of Finance Department of Revenue Central Board of Indirect Taxes and Customs GST Policy Wing To, The Principal Chief Commissioners/ Chief Commissioners of Central Tax (All) The Principal Directors General/ Directors General (All) Madam / Sir, Subject: Clarification on various issues pertaining to GST treatment of vouchers- reg. References have been received from the trade and industry as well as the field formations seeking clarity on various issues with respect to vouchers such as whether transactions in voucher are a supply of goods and/or services, whether GST is leviable on trading of vouchers by distributor/sub-distributor and whether unredeemed vouchers (breakage) are taxable. It has been represented that the field formations are taking different views on these issues leading to ambiguity and litigations. 2. Accor.....