

F. No. CBIC-20001/3/2025-GST To The Principal Chief Commissioners / Chief Commissioners (All) The Principal Director Generals / Director Generals (All) Madam/ Sir, Subject: Withdrawal of circular No. 212/6/2024-GST dated 26th June, 2024 – reg. Kind attention is invited to circular No. 212/6/2024-GST dated 26th 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 CGST Act, 2017 by the suppliers. 2. In order to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168(1) of the Central Goods and Services Tax Act, 2017, hereby withdraws, circular No. 212/6/2024-GST dated 26th June, 2024. Therefore, the procedure prescribed vide the aforesaid circular for providing eviden.....