



To, The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners of Central Tax (All) The Principal Directors General/ Directors General (All) Madam/Sir, Subject: Withdrawal of Circular No. 106/25/2019-GST dated 29.06.2019 – Reg. Kind attention is invited to Circular No. 106/25/2019-GST dated 29.06.2019 wherein certain clarifications were given in relation to rule 95A, inserted in the Central 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. The said rule 95A has been omitted, retrospectively w.e.f. 01.07.2019, vide.....