



To, The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (All) The Principal Directors General/ Directors General (All) Madam/Sir, Subject: Clarification on various issue pertaining to GST-reg. Representations have been received from the field formations seeking clarification on certain issues with respect to – taxability of No Claim Bonus offered by Insurance companies; applicability of e-invoicing w.r.t an entity. 2. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “C.....