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Introduction It is already well- settled that pre- supply discounts reflecting in tax invoices as well as post- supply discounts subject to the conditions specified u/s 15(3) of the Central Goods and Services Tax (CGST) Act, 2017 are to be excluded from the value of supply. Interestingly, tax along with consequent interest and penalty demands have begun to surface alleging that post- supply secondary discounts received by a business entity are consideration for supplying business promotion services as they result in the increase in sales volume and therefore, tax is to be paid on such transaction. This article aims to explicate the concept of discounts under GST as well as analyse the incorrectness of post-supply secondary discounts being alleged as consideration for business promotion services merely because such discounts result in increase in sales volume. Discounts un.....