

	भारत सरकार / Government of India आयुक्त का कार्यालय / Office of the Commissioner केन्द्रीय ज़ी.एस.टी एवं के० उ०, पटना-II / Central GST & CX, Patna-II तृतीय से पंचम तल, सी० टी० टी० सी० बिल्डिंग, संचार परिसर, बुद्ध मार्ग, पटना-800001 <u>3rd to 5th Floor, C.T.T.C. Building, Sanchar Parishar,</u> <u>Buddha Marg, Patna-800001.</u> E-mail: cexpatna@gov.in	
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TRADE NOTICE No. - 01/2025-26
DATE - 08-10-2025

Subject: – Withdrawal of Circular No. 212/6/2024-GST dated 26th June, 2024 - Reg.

Kind attention is invited to the above captioned subject.

In order to ensure uniformity in the implementation of the provisions of the law across field formations, the GST Policy Wing, Central Board of Indirect Taxes and Customs, Department of revenue, Ministry of Finance, Government of India has withdrawn the contents of Circular No. 212/6/2024-GST dated 26th June 2024 vide Circular No. 253/10/2025-GST dated 01.10.2025 (Copy Enclosed). Therefore, the procedure prescribed vide the aforesaid circular for providing evidence of compliance of conditions of Section 15(3)(b)(ii) which relates to discount given by the supplier through tax credit notes after the supply has been effected, henceforth shall not be required. Further, the Govt. has already issued Circular No. 251/08/2025-GST dated 12.09.2025 in order to clarify various doubts related to treatment of secondary or post-sale discounts under GST.

The same is communicated herewith by this Trade Notice (i.e. Trade Notice No. 01/2025-26 dated 08.10.2025) for information and necessary action please.

Trade Associations are requested to give wide publicity on the content of the aforesaid statutory changes among the Taxpayers.

Commissioner
CGST & Central Excise, Patna – II

Copy forwarded for information to:-

1. The Joint Commissioner (CCO), Central GST & Central Excise, Ranchi Zone, Patna.
2. The Assistant Commissioner (All Branches) Hqrs., Central GST & Central Excise, Patna-II Commissionerate.
3. The Assistant Commissioner, Central GST & Central Excise, Division –

Muzaffarpur, Vaishali, Begusarai, Purnea and Darbhanga.

4.Bihar Industries Association, Industry House, Sinha Library Road, Patna- 800001. The Trade Association are requested to give wide publicity among the taxpayers.

5.Bihar Chamber of Commerce & Industries, Khemchand Chaudhary Marg, Patna – 800001. The Trade Association are requested to give wide publicity among the taxpayers.

6. Notice Board.

Assistant Commissioner (Tech)
CGST & Central Excise, Patna-II