GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE & TAXES
VYAPAR BHAWAN, I.P. ESTATE,NEW DELHI-110002
(POLICY & RESEARCH BRANCH)

File No: DTT-D011/46/2025-Policy -TT- 65-72 **Dated:**29/01/**2026**

Circular No. 10/2025-GST of State Tax
(Ref. Circular No. 253/10/2025 GST of Central Tax)

Sub: Withdrawal of Circular No. 212/6/2024- GST dated 26th June, 2024- reg.

Central Board of Indirect Taxes and Customs (CBIC) has issued the above referred circular. For the uniformity, it has been decided that the said circular issued by the CBIC is being made applicable, mutatis mutandis, in implementation of the DGST Act, 2017. Copy of the referred CBIC circular is attached herewith.

This Circular is clarificatory in nature. Difficulty if any, in the implementation of this Circular may be brought to the notice of the office of the Commissioner of State Tax, Delhi.

(NEERAJ SEMWAL)
COMMISSIONER (STATE TAX)

File No: DTT-D011/46/2025-Policy -TT- 65-72 **Dated**29/01/**2026**

Copy to:-

1. Spl. Commissioner-I & II, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
2. Addl. Commissioner, Department of Trade& Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
3. Joint Commissioner, Department of Trade& Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
4. PS/PA to the Commissioner, Department of Trade& Taxes, GNCT of Delhi, Vyapar Bhawan I.P. Estate, New Delhi-02.
5. All Assistant Commissioner/GSTOs Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02 through Zonal In charge.
6. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi-02.
7. Sr. System Analyst, IT for uploading the circular on website of the Department.
8. Guard File.

(DINESH KUMAR GONDYAN)
ASSISTANT COMMISSIONER(P&R)

Circular No. 253/10/2025 – GST

F. No. CBIC-20001/3/2025-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing
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North Block, New Delhi
Dated the 1st October, 2025

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 evidence of compliance of conditions of Section 15(3)(b)(ii) shall not be required.

3. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

4. Difficulty, if any, in implementation of this circular may please be brought to the notice of the Board.

Yours faithfully,

(Gaurav Singh)
Commissioner (GST)