

Corrigendum to Circular No. 160/16/2021-GST

**No. CBIC-20001/8/2021-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, dated the 24th September, 2021

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/
Commissioners of Central Tax (All)

The Principal Directors General/ Directors General (All)

Madam/Sir,

**Subject: Corrigendum to Circular No. 160/16/2021-GST dated 20th September 2021
issued vide F. No. CBIC-20001/8/2021-GST- reg.**

In the opening para of the said circular, in the table against S. No. 3, for the words '**first proviso**' wherever they occur, the words '**second proviso**' shall be read.

(Sanjay Mangal)
Principal Commissioner