

**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 24<sup>th</sup> 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 20<sup>th</sup> 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