



THE COTTON TEXTILES EXPORT PROMOTION COUNCIL  
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E-Serve No.: 6 of 2023 | Date: January 03, 2023

Sub : Clarification regarding the treatment of statutory dues under GST law in respect of the taxpayers for whom the proceedings have been finalised under Insolvency and Bankruptcy Code, 2016

Dear Member,

CBIC vide Circular No.187/19/2022-GST dated 27th December, 2022 ([copy enclosed](#)) clarifying about the treatment of statutory dues under GST law in respect of the taxpayers for whom the proceedings have been finalised under Insolvency and Bankruptcy Code, 2016.

For detailed information, members may kindly refer to the above said Circular.

Members may please take a note of the above.

Regards,

Dr. Siddhartha Rajagopal  
Executive Director

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