

GST ADVANCE RULING
CA. C. B. Thakar, CA. Jinal Maru

The Commissioner of Goods and Services Tax, Maharashtra State has issued following circulars;

Circular no. and Date	Indicative Particulars
2T of 2022 dt.22.7.2022	Circular 170/2022 dated 6.7.2022 issued by CBIC is accepted for MGST Act. The said circular is about furnishing of correct and proper information of inter-state supply etc..
3T of 2022 dt.22.7.2022	Circular 172/2022 dated 6.7.2022 issued by CBIC is accepted for MGST Act. The said circular is about various clarifications pertaining to GST.
4T of 2022 dt.22.7.2022	Circular 173/2022 dated 6.7.2022 issued by CBIC is accepted for MGST Act. The said circular is about claiming refund under inverted duty structure.
5T of 2022 dt.22.7.2022	Circular 174/2022 dated 6.7.2022 issued by CBIC is accepted for MGST Act. The said circular is about re-credit in Electronic Credit ledger.
6T of 2022 dt.22.7.2022	Circular 175/2022 dated 6.7.2022 issued by CBIC is accepted for MGST Act. The said circular is about refund of un-utilized ITC on account of export of Electricity.

7T of 2022 dt.22.7.2022	Circular 176/2022 dated 6.7.2022 issued by CBIC is accepted for MGST Act. The said circular is about withdrawal of circular 106/25/2019-GST dt.29.6.2019 which was regarding refund to retail outlets situated in departure area of international airport.
8T of 2022 dt.26.7.2022	By this circular draft Form GSTR-3B is placed in public domain for seeking input or suggestions.
9T of 2022 dt.10.8.2022	Circular 177/2022 dated 3.8.2022 issued by CBIC is accepted for MGST Act. The said circular is about clarifications regarding applicable GST rates and exemptions on certain services.
10T of 2022 dt.10.8.2022	Circular 179/2022 dated 3.8.2022 issued by CBIC is accepted for MGST Act. The said circular is about clarification regarding GST rates and classification (goods) as per recommendations of the 47th GST Council meeting.