

**GST ADVANCE RULING**

**CA. C. B. Thakar, CA. Jinal Maru**

**The Maharashtra Goods and Services Tax Act, 2017**

Circulars

1. The Commissioner of State Tax has issued Circular no. 12T of 2022 dated 17.11.2022 by which clarification is given about Authority regarding action consequential to issuance of Show Cause Notice and for issuance of recurring SCN in case of an enforcement action initiated by the State authorities against a taxpayer assigned to Centre and vice versa.