

GST ADVANCE RULING CA. C. B. Thakar, CA. Jinal Maru	
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1. The Commissioner of State Tax has issued Circular no. 1T of 2023 dated 3.1.2023 by which clarifications given about entitlement of input tax credit where the place of supply is determined in terms of the proviso to sub-section 8 of section 12 of the IGST in circular no.184/16/2022-GST dt.27.12.2022 are accepted for State of Maharashtra.
2. The Commissioner of State Tax has issued Circular no. 2T of 2023 dated 3.1.2023 by which guidelines given regarding applicability of provisions of section 75(2) of MGST Act and its effects on limitation as specified by CBIC vide circular 185/17/2022 GST dated 27.12.2022 are made applicable, mutatis mutandis, in Maharashtra.
3. The Commissioner of State Tax has issued Circular no. 3T of 2023 dated 3.1.2023 by which clarifications given on various issues pertaining to GST as specified by CBIC vide circular no.186/18/2022-GST dt.27.12.2022 are made applicable, mutatis mutandis, in Maharashtra.
4. The Commissioner of State Tax has issued Circular no. 4T of 2023 dated 3.1.2023 by which clarifications given about treatment of statutory dues under GST Law in respect of tax payers for whom the proceedings are finalized under Insolvency and Bankruptcy Code,2016 as specified by CBIC vide Circular No. 187/19/2022-GST dt.27.12.2022 are made applicable, mutatis mutandis, in Maharashtra.
5. The Commissioner of State Tax has issued Circular no. 5T of 2023 dated 3.1.2023 by which clarifications about filing application for refund by unregistered persons as specified by CBIC vide Circular No. 188/20/2022-GST dt.27.12.2022 are made applicable in Maharashtra.
6. The Commissioner of State Tax has issued Circular no. 6T of 2023 dated 5.1.2023 by which modalities and scope of Taxpayer Service cell meetings with Associations of Trade, Industry and Professionals are clarified.