

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

A.) PROFESSION TAX

1. The Government has amended notification issued under section 6(3) of the Profession tax Act vide notification dated 17.06.2021. By the said amendment, the time limit for filing returns for the month of March, 2021 to May, 2021 is extended till 30.06.2021.
2. The Government has issued two Corrigendums dated 17.06.2021 by which corrections are made in notifications issued earlier. The same are basically to correct the reference to number of entries.

B) CIRCULARS

(i) The Commissioner of State Tax has issued Circular no.11T of 2021 dated 15.06.2021 by which Standard Operating Procedure (SOP) for implementation of the provision of extension of time limit to apply for revocation of cancellation of registration under section 30 of the MGST Act is given.

(ii) The Commissioner of State Tax has also issued following Trade Circulars:

| Circular No. | Date | Subject |
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| 12T of 2021 | 02.07.2021 | Clarification about applicability of GST on supply of food in Anganwadis and Schools given. |
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| 13T of 2021 | 02.07.2021 | Clarification about applicability of GST on activity of construction of road where consideration is received by way of annuity is given. |
| 14T of 2021 | 02.07.2021 | Clarification about applicability of GST on various services provided by Central and State Board (such as National Board of Examination) is given. |
| 15T of 2021 | 02.07.2021 | Clarification about applicability of GST on services provided to Government Entity in relation to construction (such as Ropeway on turnkey basis) is given. |
| 16T of 2021 | 02.07.2021 | Clarification about applicability of GST on milling of wheat into flour or paddy into rice for distribution by State Governments under PDS is given. |

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| 17T of 2021 | 02.07.2021 | Clarification about applicability of GST on services supplied by State Government to their undertakings or PSUs by way of Guaranteeing loans taken by them is given. |
| 18T of 2021 | 02.07.2021 | Clarification about applicability of GST on laterals/parts of Sprinklers or Drip Irrigation System is given. |
| 19T of 2021 | 09.07.2021 | Clarification in respect of applicability of QR code on B2C invoices and compliance of notification 14/2020 dated 21. 03.2020 is given. |
| 20T of 2021 | 09.07.2021 | Clarification about Standard Operating Procedure (SOP) for implementation of provision of suspension of registration under sub-rule (2A) of rule 21A of CGST rules, 2017 is given. |