

**GST**

**CA. C. B. Thakar, CA. Madhav Kalani**

AMENDMENTS UNDER MAHARASTRA LAWS –

CIRCULARS

The Commissioner of State Tax has issued following Circulars:

- a) Circular no.1T of 2021 dated 12.1.2021 by which the earlier circular 39T of 2019 dated 5.7.2019 is withdrawn. By above circular 39T of 2019, there was deemed adoption of circulars issued by CBIC, which now stands withdrawn.
- b) Circular no.2T of 2021 dated 12.1.2021 by which circular 142/12/2020-GST dated 9.10.2020 issued by CBIC relating to application of rule 36(4) is adopted for the purpose of MGST Rules,2017.
- c) Circular no.3T of 2021 dated 12.1.2021 by which the circular 143/13/2020-GST dated 10.11.2020 issued by CBIC regarding Quarterly Return Monthly Payment scheme is adopted for MGST Act.
- d) Circular no.4T of 2021 dated 12.1.2021 by which the circular 144/14/2020-GST dated 15.12.2020 regarding waiver from recording of UIN on the invoices for the months of April,2020 to March,2021 is adopted for MGST Act.