

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

**CIRCULARS**

1. The Commissioner of State Tax has issued Circular no.29T of 2021 dated 25.10.2021 by which clarification given in CBIC circular bearing No. 163/19/2021-GST dated 6th October, 2021 in respect of GST rates and classification (goods) based on the recommendation of the GST Council in its 45th meeting held on 17th September,2021 at Lucknow is adopted in Maharashtra.
2. The Commissioner of State Tax has issued Circular no.30T of 2021 dated 25.10.2021 by which clarification given in CBIC circular bearing no. 164/20/2021-GST dated 6th October, 2021 in respect of applicable GST rates and exemptions on certain services is adopted in Maharashtra.