

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

Circulars

The Commissioner of State Tax has issued various Circulars by which the circulars issued by CBIC on various issues have been accepted for State of Maharashtra. The short gist is as under:

| Sr. No. | Maharashtra Circular No. / Date | Reference of CBIC circulars | Issue |
|---------|---------------------------------|------------------------------------|--|
| 1. | 12T of 2023 dated 21.7.2023 | CBIC no.192/2023-GST dt.17.7.2023 | Clarification about interest u/s.50(3) of CGST Act. |
| 2. | 13T of 2023 dated 21.7.2023 | CBIC no.193/2023-GST dt.17.7.2023 | Clarification to deal with difference in ITC. |
| 3. | 14T of 2023 dt.21.7.2023 | CBIC no.194/2023-GST dt.17.7.2023 | Clarification of TCS liability. |
| 4. | 15T of 2023 dt.21.7.2023 | CBIC no.195/2023-GST dt.17.7.2023 | Clarification about warranty replacements. |
| 5. | 16T of 2023 dt.21.7.2023 | CBIC no.196/2023- GST dt.17.7.2023 | Clarification on taxability of Shares held in Subsidiary Company. |
| 6. | 17T of 2023 dt.21.7.2023 | CBIC no.197/2023-GST dt.17.7.2023 | Clarification on refund related issues. |
| 7. | 18T of 2023 dt.21.7.2023 | CBIC no.198/2023-GST dt.17.7.2023 | Clarification on issue pertaining to E-invoice. |
| 8. | 19T of 2023 dt.21.7.2023 | CBIC no.199/2023-GST dt.17.7.2023 | Clarification regarding taxability of distinct persons. |
| 9. | 21T of 2023 dt.11.8.2023 | CBIC no.200/ 2023 GST dt.1.8.2023 | Clarification regarding GST rates and classification of certain goods. |
| 10. | 22T of 2023 dt.11.8.2023 | CBIC no.201/ 2023 GST dt.1.8.2023 | Clarification regarding applicability of GST on certain services. |

11. The Commissioner of State Tax has also issued Circular no. 20T of 2023 dated 31.7.2023 by which clarification in respect of appeals in regard to non-constitution of Appellate –Tribunal is given.