

GST-ADVANCE RULINGS

CA. C. B. Thakar, CA. Jinal Maru

The Maharashtra Goods and Services Tax Act,2017

Circulars

1. The Commissioner of Goods and Services Tax, Maharashtra State, has issued Circular bearing no. 2T of 2020 dated 24.2.2020 by which the clarification about physical submission of Audit report in Form 704 for the year 2018-19 is given.

2. The Commissioner of Goods and Services Tax, Maharashtra State, has issued Circular bearing no. 3T of 2020 dated 17.3.2020 by which the guidelines in view of outbreak of Corona virus is given to department authorities and dealers.
3. The Commissioner of Goods and Services Tax, Maharashtra State, has issued Circular bearing no.4T of 2020 dated 19.3.2020 by which the exemption from payment of late fees u/s.6(3) of the Maharashtra State Tax on Professions, Trades, Calling and Employments Act,.1975 is clarified.
4. The Commissioner of Goods and Services Tax, Maharashtra State, has issued Circular bearing no.5T of 2020 dated 19.3.2020 by which the instructions about Standard Operating Procedure (SOP) to be followed by exporters is explained.