

<p><b>GST ADVANCE RULING</b> <b>CA. C. B. Thakar, CA. Jinal Maru</b></p>	
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1. The Commissioner of State Tax has issued Circular no. 13T of 2022 dated 24.11.2022 by which clarifications given about refund related issues in circular no.181/13/2022-GST dt.10.11.2022 are accepted for State of Maharashtra.
2. The Commissioner of State Tax has issued Circular no. 14T of 2022 dated 25.11.2022 by which guidelines are given for verification of Transitional Credit in light of order of Hon. Supreme Court in case of Union of India vs. Filco Trade Centre Pvt. Ltd. SLP (C) No.32709 to 32710 of 2018 order dt.22.7.2022 & 2.9.2022.
3. The Commissioner of State Tax has issued Circular no. 15T of 2022 dated 12.12.2022 by which clarifications related to GST applicability on liquidated damages, compensation and penalty arising out of breach of contract or other provisions of law are given.