

<p>GST ADVANCE RULING CA. C. B. Thakar, CA. Jinal Maru</p>	
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1. The Commissioner of State Tax has issued Circular no. 11T of 2022 dated 26.9.2022 by which guidelines given for filing/revising TRAN-1/TRAN-2 in terms of order dated 22.7.2022 & 2.9.2022 of Hon. Supreme Court in case of Union of India vs. Filco Trade Centre Pvt. Ltd. as specified by CBIC vide circular 180/12/2022 GST dated 9.9.2022 is made applicable, mutatis mutandis, under MGST Act.