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No. JC (HO)-1/GST/2021/ADM-8 Trade Circular No. 30T of 2021. Dated 25th October, 2021
Subject: Clarifications regarding applicable GST rates & exemptions on certain services. Ref: Circular no. 164/20/2021-GST dated 6th October, 2021 issued by the CBIC Central Board of Indirect Taxes and Customs (CBIC) has issued the above referred circular. For the uniformity, it has been decided that the said circular issued by the CBIC is being made applicable, mutatis mutandis, in implementation of the MGST Act, 2017. Copy of the referred CBIC circular is attached herewith. This Trade Circular is clarificatory in nature. Difficulty if any, in the implementation of this Circular may be brought to the notice of the office of the Commissioner of State Tax, Maharashtra. Your.....