



Dated 2nd August, 2024 No. JC (HQ)-5/AR-2/GST/2024/ADM-8/B-104 Trade Circular No. 20T of 2024. Subject: Processing of refund applications filed by Canteen Stores Department (CSD) - regarding Ref: Circular No. 227/21/2024-GST dt. 11th July, 2024 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. (ASHEESH SHARMA) Commiss.....