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None

No.JC (HQ)-1 GST 2021 ADM-8. Dated 03 August, 2021 Trade Circular No. 21T of 2021. Subject: Clarification regarding extension of limitation under GST Law in terms of Hon'ble Supreme Court's Order dated 27.04.2021. Ref: Circular No. 157 13/2021-GST dated 20th July, 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 th: Commissioner of State Tax Maharashtra. Note: For Circular No. 157 13/2021-GST dated 20th July,......