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Notification No.37/2021 to No. 40/2021-State Tax notifications are same as Central Tax Rate Notifications and therefore the same have not been included in the this GST Review Notification No.18/2021 to No. 22/2021-State Tax (Rate) notifications are same as Central Tax Rate notifications and therefore the same have not been included in this GST Review. No. JC (HQ)-1/GST/2021/ADM-8 Dated 31st December, 2021 Trade Circular No. 33T of 2021. Subject: GST on service supplied by restaurants through e-commerce operators-reg. Ref: Circular no. 167/23/2021-GST dated 17th December, 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 implement.....