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Administrative Instructions Mumbai. Date 01/02/22. No. CST/DC-OSD/Adm. Instr./UAO/B-8, Sub. Administrative instruction for handling of appeals against non-filer assessment orders under GST where returns filed after prescribed date-reg. Ref. Internal Circular 9A of 2021, dated 27/07/2021. Background: The guidelines for follow up of GSTR-3B return defaulters were issued vide Internal Circular referred at above. The present GST BO system process related to non-filer assessment orders was explained in it. The GST BO system in this behalf is designed in such a way that on 30th day of the issue of order it check whether the return pertaining to said order is filed within 30 days of order or not and also check whether the filed return is valid or otherwise. If a v.....