

None

Internal Circular (Restricted circular for office use only) No. CST /JC (HQ-5)/Scrutiny/Issues/File No-/B-1 Internal Circular No. 02A of 2022 Mumbai. Date. 25.02.2022 Sub : Guidelines with respect to legal issues pertaining to return scrutiny for tax periods 2017-18 and 2018-19. Ref. : (1) Internal Circular 6A of 2021 dated 11-6-2021. (2) Internal Circular 1A of 2022 dated 17-1-2022. Background: The guidelines with respect to technical issues pertaining to return scrutiny have been issued vide Internal Circular referred at Sr. No. 02. However, there are certain legal issues which have arisen in the course of the work of return scrutiny. From an examination of the issues, it is seen that the issues have cropped up due to the bona.....