

Circular No. 160/16/2021-GST New Delhi, dated the 20th September, 2021 F. No. CBIC-20001/8/2021-GST Government of India Ministry of Finance Department of Revenue Central Board of Indirect Taxes and Customs GST Policy Wing To, The Pr. Chief Commissioners/Chief Commissioners/Principal Commissioners/Commissioners of Central Tax (All) The Principal Directors General/Directors General (All) Madam/Sir, Subject: : Clarification in respect of certain GST related issues - reg. Various representations have been received from taxpayers and other stakeholders seeking clarification in respect of certain issues pertaining to GST laws. The issues have been examined. In order to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168(1) of the Central Goods and Services Tax Act, 2017 (hereina.....