



Trade Circular No. 25T of 2021. Subject: Clarification in respect of certain GST related issues Ref: (1) Circular No. 160/16/2021-GST dated 20th September, 2021 issued by the CBIC (2) Corrigendum to Circular No. 160/16/2021-GST dated 20th September 2021 issued vide F. No. CBIC-20001/8/2021-GST 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 mtandis, in implementation of the MGST Act, 2017. Copy of the referred CBIC circular is attached herewith. This Trade Circular is classificatory in nature. Difficulty if any, in the implementation of this Circular may be brought to the notice of the office of the Commissioner of State Tax, Maharashtra. Yours faithfully (Rajeev Kumar Mittal) Com.....