



Trade Circular No. 26T of 2021. Subject: Clarification relating to export of services-condition (v) of section 2(6) of the IGST Act 2017 Ref: (1) Circular No. 161/17/2021-GST dated 20th September, 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 in implementation of the IGST 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) Commissioner of State Tax Maharashtra State, Mumbai Note : For Circular No. 161/17/2021-GST dated 20th September, 20.....