

Trade Circular No. 28T of 2021. Subject: Clarification in respect of refund of tax specified in section 77(I) of the MGST Act and section 19(1) of the IGST Act-Reg Ref: (1) Circular No. 162/18/2021-GST dated 25th September, 2021 issued by the CBIC Central Board of Indirect Taxes and Customs (CB[C) 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 mutandis, in implementation of the MGST Act, 2017 and 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, Mu.....