

Subject Clarification in respect of appeal in regard to non-constitution of Appellate Tribunal – reg. Ref. (1) Maharashtra Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019 dated 06.01.2020. (2) Trade Circular No. 9T of 2020 dt. 26.05.2020. Background The MGST Department has issued Trade Circular No.9T of 2020.(dt.26.05.2020) giving clarification with regard to certain issues arising out of non- constitution of the Tribunal under the MGST Act. Recently, the Bombay High Court in the case of M/s. Gulf Oil Lubricants India Ltd vs Joint commissioner of State Tax Appeal-IV, Bandra (WP No.3517/2022) and M/s. T & M Services Consulting vs Joint commissioner of State Tax (W.P. 3823/23) has directed the State Government to consider two measures to reduce the inflow of writ petitions in the Court due t.....