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CGST NOTIFICATION AND CIRCULARS Circular No. 165/21/2021-GST New Delhi, dated the 17th November, 2021 CBEC-20/16/38/2020 -GST Government of India Ministry of Finance Department of Revenue Central Board of Indirect Taxes and Customs GST Policy Wing To The Principal 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 applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of notification 14/2020- Central Tax dated 21st March, 2020 - Reg. Various references have been received from trade and industry seeking further clarification on applicability of Dynamic Quick Response