Office of the
Commissioner of State Tax.
Maharashtra State, 8th Floor,
GST Bhavan, Mazgaon,
Mumbai-400 010.

TRADE CIRCULAR

No. JC (HQ)-5/AR-2/GST/2024/ADM-8/B-168 dated 26/11/2024.

Corrigendum to Trade Circular No. 30 T of 2024.

To,

....

....

Subject : Corrigendum to Circular No. 237/31/2024-GST dated 15th October, 2024 issued vide F. No. CBIC-20001/6/2024-GST-reg

Ref. : Corrigendum to Trade Circular No. 30 T of 2024 issued by the MGST.

Central Board of Indirect Taxes and Customs (CBIC) has issued the above referred Corrigendum to Circular. For the uniformity, it has been decided that the said Corrigendum Circular issued by the CBIC is being made applicable, *mutatis mutandis*, in implementation of the MGST Act, 2017. Copy of the referred CBIC Corrigendum Circular is attached herewith.

This Corrigendum to Trade Circular is clarificatory in nature. Difficulty if any, in the implementation of this Corrigendum Circular may be brought to the notice of the office of the Commissioner of State Tax, Maharashtra.

(ASHEESH SHARMA)
Commissioner of State Tax,
Maharashtra State, Mumbai.

No. JC (HQ)-5/AR-2/GST/2024/ADM-8/B-168 dated 26/11/ 2024.

Trade Circular No. 30 T of 2024.
Copy forwarded to the Joint Commissioner of State Tax (Mahavikas) with a request to upload this Trade Circular on the Departments Web-site.

Copy forwarded to,-

(a) The Deputy Secretary, Finance Department, Mantralaya, Mumbai-21 for information.
(b) Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.

(Rajendra Tilekar)
Joint Commissioner of State Tax-HQ-5
Maharashtra State, Mumbai.

Corrigendum to Circular No. 237/31/2024-GST

F. No. CBIC-20001/6/2024-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing
*****

New Delhi, dated the 25th October, 2024

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (All)
The Principal Directors General/ Directors General (All)

Madam/Sir,

Subject: Corrigendum to Circular No. 237/31/2024-GST dated 15th October, 2024 issued vide F. No. CBIC-20001/6/2024-GST-reg.

In the said circular, following shall be inserted at the end of para 4:

"However, it is clarified that said restriction on refund under section 150 of the Finance (No. 2) Act, 2024 will not apply to the refund of an amount paid as pre-deposit by the taxpayer as per sub-section (6) of section 107 or sub-section (8) of section 112 of the CGST Act, at the time of filing of an appeal, where such appeals are decided in favor of the said taxpayer."

(Sanjay Mangal)
Principal Commissioner (GST)