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

TRADE CIRCULAR

No. JC (HQ)-5/HQR-13/GST/2025/B-143 dated 17.10.2025.

Trade Circular No. 15T of 2025.

To,

....

....

Subject : Withdrawal of circular No. 07T of 2024- MGST dated 04th July, 2024 – reg

Ref. : Circular No. 253/10/2025 dt.1st October, 2025 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, *mutatis mutandis*, in implementation of the MGST Act, 2017.Therefore related Trade circular **No. 07T of 2024- MGST dated 04th July 2024** – reg is hereby withdrawn. Copy of the referred CBIC Circular is attached herewith.

This Trade Circular is clarificatory 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.

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

No. JC (HQ)-5/HQR-13/GST/2025/B-143 dated 17.10.2025.

Trade Circular No. 15T of 2025.

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.

(KIRAN SHINDE)
Joint Commissioner of State Tax-HQ-5
Maharashtra State, Mumbai.

Circular No. 253/10/2025 – GST

F. No. CBIC-20001/3/2025-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing
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North Block, New Delhi
Dated the 1st October, 2025

To

The Principal Chief Commissioners / Chief Commissioners (All)

The Principal Director Generals / Director Generals (All)

Madam/ Sir,

Subject: Withdrawal of circular No. 212/6/2024-GST dated 26th June, 2024 – reg.

Kind attention is invited to circular No. 212/6/2024-GST dated 26th June, 2024 wherein clarifications were given in relation to mechanism for providing evidence of compliance of conditions of Section 15(3)(b)(ii) of the CGST Act, 2017 by the suppliers.

2. In order to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168(1) of the Central Goods and Services Tax Act, 2017, hereby withdraws, circular No. 212/6/2024-GST dated 26th June, 2024. Therefore, the procedure prescribed vide the aforesaid circular for providing evidence of compliance of conditions of Section 15(3)(b)(ii) shall not be required.

3. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

4. Difficulty, if any, in implementation of this circular may please be brought to the notice of the Board.

Yours faithfully,

(Gaurav Singh)
Commissioner (GST)