

Notification Date	PDF in English	Type – Circular or Order	Topic
30/12/2021	Check	Cir.	“Mechanism for filing of refund claim by the taxpayers registered in erstwhile Union Territory of Daman & Diu for period prior to merger with U.T. of Dadra & Nagar Haveli.”
20/12/2021	Check	Cir.	“GST on service supplied by restaurants through e-commerce operators “
17/11/2021	Check	Cir.	“Circular on Clarification on refund related issues”
17/11/2021	Check	Cir.	“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”
06/10/2021	Check	Cir.	“Clarifications regarding applicable GST rates & exemptions on certain services.”
06/10/2021	Check	Cir.	“Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 45th meeting held on 17th September 2021 at Lucknow–reg.”

25/09/2021	Check	Cir.	“Clarification in respect of refund of tax specified in section 77(1) of the CGST Act and section 19(1) of the IGST Act.”
20/09/2021	Check	Cir.	“Clarification relating to export of services-condition (v) of section 2(6) of the IGST Act 2017”
20/09/2021	Check	Cir.	“Clarification in respect of certain GST related issues” Corrigendum
20/09/2021	Check	Cir.	“Clarification on doubts related to scope of “Intermediary”
06/09/2021	Check	Cir.	“Clarification regarding extension of time limit to apply for revocation of cancellation of registration in view of Notification No. 34/2021-Central Tax dated 29th August 2021”
20/07/2021	Check	Cir.	“Clarification regarding extension of limitation under GST Law in terms of Hon’ble Supreme Court’s Order dated 27.04.2021.”
21/06/2021	Check	Cir.	“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.”
17/06/2021	Check	Cir.	“Clarification regarding GST rate on laterals/parts of Sprinklers or Drip Irrigation System”

17/06/2021	Check	Cir.	“GST on service supplied by State Govt. to their undertakings or PSUs by way of guaranteeing loans taken by them”
17/06/2021	Check	Cir.	“GST on milling of wheat into flour or paddy into rice for distribution by State Governments under PDS”
17/06/2021	Check	Cir.	“Clarification regarding rate of tax applicable on construction services provided to a Government Entity, in relation to construction such as of a Ropeway on turnkey basis”
17/06/2021	Check	Cir.	“Clarification regarding GST on supply of various services by Central and State Board (such as National Board of Examination)”
17/06/2021	Check	Cir.	“Clarification regarding applicability of GST on the activity of construction of road where considerations are received in deferred payment (annuity).”
17/06/2021	Check	Cir.	“Clarification regarding applicability of GST on supply of food in Anganwadis and Schools.”
18/05/2021	Check	Cir.	“Seeks to prescribe Standard Operating Procedure (SOP) for implementation of the provision of extension of time limit to apply for revocation of cancellation of registration under section 30 of the CGST Act, 2017 and rule 23 of the CGST Rules, 2017”
12/03/2021	Check	Cir.	“Seeks to clarify certain refund related issues.”

23/02/2021	Check	Cir.	“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.”
11/02/2021	Check	Cir.	“Standard Operating Procedure (SOP) for implementation of the provision of suspension of registrations under sub-rule (2A) of rule 21A of CGST Rules, 2017.”
15/12/2020	Check	Cir.	“Waiver from recording of UIN on the invoices for the months of April 2020 to March 2021”
10/11/2020	Check	Cir.	“Provisions relating to Quarterly Return Monthly Payment Scheme”
09/10/2020	Check	Cir.	“Clarification of issues relating to application of sub-rule (4) of rule 36 of the CGST Rules, 2017, cumulatively for the months of February, 2020 to August, 2020”
10/06/2020	Check	Cir.	“Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread COVID-19”
10/06/2020	Check	Cir.	“Clarification in respect of levy of GST on Director’s Remuneration.”
10/06/2020	Check	Cir.	“Clarification on Refund Related Issues.”

06/05/2020	Check	Cir.	“Seeks to clarify issues in respect of challenges faced by the registered persons in implementation of provisions of GST Laws”
13/04/2020	Check	Cir.	“Circular clarifying issues in respect of challenges faced by registered persons in implementation of provisions of GST issued – Reg”
03/04/2020	Check	Cir.	“Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (COVID-19) – Reg”
31/03/2020	Check	Cir.	“Circular on Clarification on refund related issues – Reg”
23/03/2020	Check	Cir.	“Seeks to clarify issues in respect of issues under GST law for companies under Insolvency and Bankruptcy Code, 2016”
23/03/2020	Check	Cir.	“Seeks to clarify issues in respect of apportionment of input tax credit (ITC) in cases of business reorganization under section 18 (3) of CGST Act read with rule 41(1) of CGST Rules”
18/03/2020	Check	Cir.	“To issue clarification in respect of appeal in regard to non-constitution of Appellate Tribunal -reg.”
07/02/2020	Check	Ord	“Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 in certain cases”

23/01/2020	Check	Cir.	“Standard Operating Procedure (SOP) to be followed by exporters -reg.”
31/12/2019	Check	Cir.	“RCM on renting of motor vehicles.”
24/12/2019	Check	Cir.	“Standard Operating Procedure to be followed in case of non-filers of returns – reg.”
23/12/2019	Check	Cir.	“Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to tax payers and other concerned persons. Format “
04/12/2019	Check	Cir.	“seeks to ab-initio withdraw the Circular No. 107/26/2019 dated 18.07.2019.”
22/11/2019	Check	Cir.	“Clarification on scope of the notification entry at item (id), related to job work, under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017-reg”
18/11/2019	Check	Cir.	“Seeks to clarify optional filing of annual return under notification No. 47/2019-Central Tax dated 9th October, 2019”
11/11/2019	Check	Cir.	“Seeks to clarify restrictions in availment of input tax credit in terms of sub-rule (4) of rule 36 of CGST Rules, 2017”

05/11/2019	Check	Cir.	“Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to tax payers and other concerned persons- reg.”
11/10/2019	Check	Cir.	“Clarification related to supply of grant of alcoholic liquor license.”
11/10/2019	Check	Cir.	“Clarification on the effective date of explanation inserted in notification No. 11/2017- CTR dated 28.06.2017, Sr. No. 3(vi).”
11/10/2019	Check	Cir.	“Clarification regarding taxability of supply of securities under Securities Lending Scheme, 1997.”
11/10/2019	Check	Cir.	“Clarification regarding determination of place of supply in case of software/design services related to Electronics Semi-conductor and Design Manufacturing (ESDM) industry.”
11/10/2019	Check	Cir.	“Clarification on applicability of GST exemption to the DG Shipping approved maritime courses conducted by Maritime Training Institutes of India.”
11/10/2019	Check	Cir.	“Levy of GST on the service of display of name or placing of name plates of the donor in the premises of charitable organisations receiving donation or gifts by individual donors.”
11/10/2019	Check	Cir.	“Clarification on issue of GST on Airport levies.”

11/10/2019	Check	Cir.	“Clarification on scope of support services to exploration, mining or drilling of petroleum crude or natural gas or both.”
11/10/2019	Check	Cir.	“Clarification regarding GST rates & classification (goods) Circular–reg.”
03/10/2019	Check	Cir.	“Seeks to clarify procedure to claim refund in FORM GST RFD-01 subsequent to favourable order in appeal or any other forum.”
03/10/2019	Check	Cir.	“Seeks to clarify the eligibility to file a refund application in FORM GST RFD-01 for a period and category.”
22/07/2019	Check	Cir.	“Clarification on issues related to GST on monthly subscription/contribution charged by a Residential Welfare Association from its members.”
18/07/2019	Check	Cir.	“which seeks to clarify issues regarding procedure to be followed in respect of goods sent / taken out of India for exhibition or on consignment basis for export promotion.”
18/07/2019	Check	Cir.	“which seeks to clarify various doubts related to supply of Information Technology enabled Services (ITeS services).”
29/06/2019	Check	Cir.	Tax paid refund on inward supply of indigenous goods by retail outlets established at departure area of the international airport beyond immigration counters when supplied to outgoing international tourist against foreign exchange – reg.

28/06/2019	Check	Cir.	Doubts clarification considered to treatment of secondary or post-sales discounts under GST – reg.
28/06/2019	Check	Cir.	Refund applications process in FORM GST RFD-01A given by taxpayers incorrectly mapped on the common portal – reg.
28/06/2019	Check	Cir.	Determination of place clarification of supply in various cases – reg.
28/06/2019	Check	Cir.	Applicability of GST clarification on additional / penal interest – reg. Corrigendum
30/04/2019	Check	Cir.	Applicability of GST on Seed Certification Tags
23/04/2019	Check	Cir.	Clarification on the extension in time under sub-section (1) of section 30 of the Act to offer a one time opportunity to apply for revocation of cancellation of registration on or before the 22nd July, 2019 for the specified class of persons for whom cancellation order has been passed up to 31st March, 2019.
23/04/2019	Check	Cir.	Clarification on Utilization of input tax credit process after the input of the rule 88A of the CGST Rules.
05/04/2019	Check	Cir.	Issued the Circular explaining details in relation to option for paying tax under notification No. 2/2019- CT(R) dt 07.03.2019 Corrigendum Corrigendum 2

28/03/2019	Check	Cir.	Issue clarification on input tax credit transfer in case of the sole proprietor death
28/03/2019	Check	Cir.	Clarification regarding verification for grant of new registration.
28/03/2019	Check	Cir.	Clarify certain refund related issues under GST.
12/03/2019	Check	Ord	Common authority appointment for the means of exercise of powers under sections 73,74, 75 and 76 of the CGST Act, 2017
08/03/2019	Check	Cir.	Clarification regarding the nature of the supply of Priority Sector Lending Certificates (PSLC)
07/03/2019	Check	Cir.	Clarification circular over doubts related to the treatment of sales promotion scheme under GST
18/02/2019	Check	Cir.	Situation clarifying concerned with tax payment done for the supply of warehoused goods while being deposited in a customs bonded warehouse for the period July 2017 to March 2018
18/02/2019	Check	Cir.	Situation clarifying over compliance of rule 46(n) of the CGST Rules, 2017 while issuing invoices in case of inter-State supply

18/02/2019	Check	Cir.	Situation clarifying over mentioned details of inter-State supplies done towards unregistered persons in Table 3.2 of FORM GSTR-3B and Table 7B of FORM GSTR-1
01/02/2019	Check	Cir.	Amendments in the previously issued circulars in consideration of amendments in the CGST Act, 2017 (which shall come into force w.e.f. 01.02.2019).
31/01/2019	Check	Ord	Time Limit Extension for submitting the declaration in GST TRAN-1 Form under 117(1A) of the CGST Rules, 2017 in certain cases
02/01/2019	Check	Cir.	CGST Amendment Act 2018 clarification on section 140(1) of the CGST Act, 2017-reg
01/01/2019	Check	Cir.	GST applicability on Services of Business Facilitator (BF) or a Business Correspondent (BC) to Banking Company
01/01/2019	Check	Cir.	GST rate clarification on the applicability of GST on the supply of food and beverage services by educational institutions
01/01/2019	Check	Cir.	Issue clarification of service of printing of pictures covered under 998386
01/01/2019	Check	Cir.	GST applicability on Asian Development Bank (ADB) and International Finance Corporation (IFC)

01/01/2019	Check	Cir.	GST applicability on multiple programmes conducted by the Indian Institutes of Management (IIMs)
31/12/2018	Check	Cir.	Clarification of GST rate on Sprinkler and Drip irrigation System including laterals
31/12/2018	Check	Cir.	Provides explanations for GST rates & classification (goods)
31/12/2018	Check	Cir.	Seeks to clarify issues on refund
31/12/2018	Check	Cir.	Seeks to clarify GST on the export of services
31/12/2018	Check	Cir.	The effective date of denial of composition request by tax authorities
31/12/2018	Check	Cir.	It aims to clarify certain GST related issues such as sale by government departments to unregistered person, rate of tax in case of debit notes / credit notes issued under section 142(2) of the CGST Act, valuation methodology in case of TCS under Income Tax Act and definition of owner of goods, leviability of penalty under section 73(11) of the CGST Act, applicability of notification No. 50/2018-Central Tax, etc.
27/12/2018	Check	Cir.	Application processing guidelines for the Central govt Scheme termed as 'Seva Bhoj Yojna' under the Ministry of Culture through financial assistance

05/11/2018	Check	Cir.	Information regarding TCS collection by Tea Board of India.
05/11/2018	Check	Cir.	Explains principal and agent relationship scope in the context of a del-credre agent of Schedule I of CGST Act, 2017.
26/10/2018	Check	Cir.	Procedure clarification in respect of the return of time expired drugs or medicines
26/10/2018	Check	Cir.	Registration as a casual taxable person & recovery of excess Input Tax Credit distributed by an Input Service distributor issues clarification
26/10/2018	Check	Cir.	Refund related clarification
26/10/2018	Check	Cir.	Standard Operating Procedure circular for Processing of Applications for Cancellation of Registration submitted in FORM GST REG-16
05/10/2018	Check	Cir.	Issuance of notification regarding the CGST Act, 2017 applicable to Goods and Services Tax (Compensation to States) Act, 2017
28/09/2018	Check	Cir.	Guidelines modification for the Deductions and Deposits of TDS by the DDO under GST as clarified in Circular No. 65/39/2018-DOR dated 14.09.2018 – reg

26/09/2018	Check	Cir.	Residential programme under GST applicable to camps organized for the advancement of religion, spirituality or yoga by religious and charitable trusts
17/09/2018	Check	Ord	Time limit extended for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 in various cases
14/09/2018	Check	Cir.	Deductions and Deposits guidelines of TDS by the DDO under GST
14/09/2018	Check	Cir.	Procedure modification for interception of vehicles for inspection of goods in movement, and detention, release, and confiscation of such goods and conveyances, as clarified in Circular Nos. 41/15/2018-GST dated 13.04.2018 and 49/23/2018-GST dated 21.06.2018 – regarding
14/09/2018	Check	Cir.	Details based on the processing of refund claims filed by UIN entitles
12/09/2018	Check	Cir.	Levy of GST on Priority Sector Lending Certificate-reg.
04/09/2018	Check	Cir.	E waybill for storing of goods in the godown of a transporter
04/09/2018	Check	Cir.	Refund applications processing filed by Canteen Stores Department (CSD).

04/09/2018	Check	Cir.	Refund related issues clarifications
04/09/2018	Check	Cir.	Wrongly availed arrears recovery for CENVAT credit under the existing law and inadmissible transitional credit.
04/09/2018	Check	Cir.	Details on Scope of Principal-agent relationship in the context of Schedule I of the CGST Act.
24/08/2018	Check	Cir.	Explanation on Removal of restriction on refund of accumulated Input Tax Credit on fabrics
16/08/2018	Check	Ord	Standing Committee constitution under sub-rule (4) of rule 97 of Central Goods and Services Tax Rules, 2017
10/08/2018	Check	Cir.	Tax scenario on services offered by Industrial Training Institutes (ITI)
09/08/2018	Check	Cir.	Classification of fertilizers supplied for use in the manufacture of other fertilizers at 5 % GST rate with Circular No. 54/28/2018-GST dated 09.08.2018
09/08/2018	Check	Cir.	Clarification concerning applicability GST on petroleum gases retained for the manufacture of petrochemical and chemical products Circular No. 53/27/2018-GST dated 09.08.2018

09/08/2018	Check	Cir.	Clarification concerning the applicability of GST rates on various goods and services in Circular No. 52/26/2018-GST dated 09.08.2018
31/07/2018	Check	Cir.	GST applicable on ambulance services offered to Government by private service providers under the National Health Mission (NHM)
31/07/2018	Check	Cir.	Withdrawing of circular No. 28/02/2018-GST dated 08.01.2018 as amendment done vide Corrigendum dated 18.01.2018 and Order No 02/2018-CT dated 31.03.2018 – reg.
21/06/2018	Check	Cir.	Circular No. 41/15/2018-GST modifications
14/06/2018	Check	Cir.	Circular regarding varied issues pertaining to SEZ & refund of unused ITC for job workers
08/06/2018	Check	Cir.	Clarifications For Certain Issues under Goods and Services Tax
06/06/2018	Check	Cir.	GST rates applicable accordingly on the Priority Sector Lending Certificates (PSLCs), Renewable Energy Certificates (RECs) and similarly concerned scrips
30/05/2018	Check	Cir.	Refund Issues Clarification
02/05/2018	Check	Cir.	Clarifications for taxability of 'tenancy rights' under Goods & services tax

13/04/2018	Check	Cir.	Issues clarification over the refund to UIN
13/04/2018	Check	Cir.	Procedural clarification for recovery of arrears under the existing law and reversal of inadmissible input tax credit.
13/04/2018	Check	Cir.	Procedural clarification for interception of conveyances for inspection of goods in movement, and detention, release, and confiscation of such goods and conveyances.
06/04/2018	Check	Cir.	Clarification on issues related to the furnishing of Bond/Letter of Undertaking for exports – Reg.
03/04/2018	Check	Cir.	Enforcement of IT Grievance Redressal Mechanism For Grievances Due GSTN Tech Glitches
31/03/2018	Check	Ord	The incidence of GST on providing catering services in train – Regarding.
28/03/2018	Check	Ord	Date extension for submitting the statement in FORM GST TRAN-2 under rule 117(4)(b)(iii) of the Central Goods and Service Tax Rules, 2017
26/03/2018	Check	Cir.	Clarification on Job Work Related Issues
15/03/2018	Check	Cir.	Clarifications Related to Refund Issues for Exports

13/03/2018	Check	Cir.	Refund Application Processing for UIN Entities
05/03/2018	Check	Cir.	Notification over taxable services given by the member of the Joint Venture(JV) to Joint Venture and vice versa and inter se among the members of the JV
01/03/2018	Check	Cir.	Clarifications on various services under GST
23/02/2018	Check	Cir.	Notification regarding CGST Act for non-transition of CENVAT credit under section 140 of CGST Act or non-utilization thereof in certain cases-reg as under Section 168
12/02/2018	Check	Cir.	Discussions on services made in 25th GST Council meeting clarified
09/02/2018	Check	Cir.	Proper officer under sections 73 a cases-reg.e Central Goods and Services Tax Act, 2017 and under the Integrated Goods and Services Tax Act, 2017
25/01/2018	Check	Cir.	Clarification over supplies done towards Indian Railways classifiable under any chapter, other than Chapter 86
25/01/2018	Check	Cir.	Clarification related to the applicability of GST on Polybutylene feedstock and Liquefied Petroleum Gas retained for the manufacture of Poly Iso Butylene and Propylene or Di-butyl para Cresol
08/01/2018	Check	Cir.	GST Clarifications on College Hostel Mess Fees

04/01/2018	Check	Cir.	Clarifications regarding levy of GST on accommodation services, homestays, printing, legal services etc.
29/12/2017	Check	Cir.	Returns Filing under GST
21/12/2017	Check	Ord	Time limit extension for intimation in FORM GST CMP-03
21/12/2017	Check	Cir.	Circular on the manual filing of applications for Advance Ruling and appeals before Appellate Authority for Advance Ruling
21/12/2017	Check	Cir.	Circular on manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger
21/12/2017	Check	Cir.	Issues regarding the maintenance of books of accounts relating to an additional place of business by a principal or an auctioneer for the purpose of an auction of tea, coffee, rubber etc
21/12/2017	Check	Cir.	Issues Clarification on the treatment of supply by an artist in various States and supply of goods by artists from galleries
22/11/2017	Check	Cir.	Provides clarification of the Inter-state movement of rigs, spares and tools, and all products on wheels [such as cranes].

22/11/2017	Check	Cir.	The section contains the clarification relating to the classification of the GST tax rate on Terracotta idols.
20/11/2017	Check	Cir.	It mentions details about tax applicability of custom milling of paddy.
16/11/2017	Check	Cir.	How the unutilized ITC of the GST paid by exporters of fabrics on their inputs will be returned back
15/11/2017	Check	Cir.	Circular on manual filing and processing of refund claims in respect of zero-rated supplies
15/11/2017	Check	Cir.	Applicability clarification of GST and availability of ITC in respect of certain services
15/11/2017	Check	Ord	Due date extension for revision of FORM GST TRAN-1
15/11/2017	Check	Ord	Due date extension for submitting FORM GST TRAN-1
06/11/2017	Check	Cir.	FORM GSTR-2A and FORM GSTR-1A generation due date inline with an extension of due date for filing FORM GSTR-1 and FORM GSTR-2 respectively
06/11/2017	Check	Cir.	Process concerned with acquiring supplies of goods from DTA by (EOU)/(EHTP Unit /STP Unit/BTP Unit1/01/20

28/10/2017	Check	Ord	Time limit extension for submitting the declaration in FORM GST TRAN-1 under Rule 120AA amendment Removal of Difficulties Order no 4/2018-CT to extend the due date for furnishing of FORM GSTR – 8 for the months of October 2018 to December 2018 till 07.02.2019
28/10/2017	Check	Ord	Time limit extension for submitting the declaration in FORM GST TRAN-1 under rule 117
28/10/2017	Check	Ord	Time limit extension for submitting an application in FORM GST REG-26
28/10/2017	Check	Ord	Time limit extension for intimate details of stock in FORM GST CMP-03
27/10/2017	Check	Cir.	Classification of cut pieces of fabric under GST clarification
26/10/2017	Check	Cir.	Clarification on the applicability of GST on the superior kerosene oil [SKO] retained for the manufacture of Linear Alkyl Benzene [LAB]
20/10/2017	Check	Cir.	Taxability of printing contracts clarification
18/10/2017	Check	Cir.	Explanation over the movement of goods based on approval
18/10/2017	Check	Cir.	Officer for enrollment authorization of GST practitioner

13/10/2017	Check	Ord	Solution over Issues regarding the provision of composition scheme
04/10/2017	Check	Cir.	Clarification on Issues Related to Furnishing of Bond/LUT for Exports
29/09/2017	Check	Ord	Time limit Extension for intimation details in FORM GST CMP-03
21/09/2017	Check	Ord	Time limit Extension for the declaration submission in FORM GST TRAN-1
18/09/2017	Check	Ord	Time limit Extension for the declaration submission in FORM GST TRAN-1
01/09/2017	Check	Cir.	Reconciliation based on details furnished in the FORM GSTR-1 and FORM GSTR-2 with FORM GSTR-3B
27/08/2017	Check	Cir.	Notification Regarding GST Rate on Lottery and Its Classification
11/08/2017	Check	Cir.	Without Integrated tax payment exports Bond/LUT Circular
21/07/2017	Check	Ord	Last date extension for GST Composition Scheme

07/07/2017	Check	Cir.	Issues concerning Bond/Letter of undertaking for exports without integrated tax payment – Reg.
05/07/2017	Check	Cir.	Officer in proper related to Provision apart from the registration and composition under CGST Act 2017
04/07/2017	Check	Cir.	The matter concerning the furnishing of bond/letter undertaking for the purpose of exports – Reg.
26/06/2017	Check	Cir.	Officer proper for the provision concerning with registration and composition duty under the CGST Act 2017 also the rules under it. – Reg

Amendment Removal of Difficulties Order no 4/2018-CT to extend the due date for furnishing of FORM GSTR – 8 for the months of October 2018 to December 2018 till 07.02.2019

Latest IGST Circulars/Orders by the Indian Government

Notification Date	PDF in English	PDF in Hindi	Type	Topic
01/02/2018	Check	–	Cir.	Amendments seeking in the previously issued circulars in wake of amendments in the CGST Act, 2017 (which shall come into force w.e.f. 01.02.2019).

25/05/2017	Check	–	Cir.	Integrated GST (integrated tax) applicable on goods supplied in between being deposited in a customs bonded warehouse-reg.
27/09/2017	Check	–	Cir.	Clarification on satellite launch service supply by ANTRIX Corporation Ltd
07/07/2017	Check	Check	Cir.	Clear notification on interstate movement of multiple modes of carrying goods or passenger vehicles or for the purpose of maintenance & repairs

Latest UTGST Circulars/Orders by the Indian Government

Notification Date	PDF in English	PDF in Hindi	Type	Topic
13/10/2017	Check	Check	Ord	Solution over Issues regarding the provision of composition scheme

The latest circular was issued by the commissioner of GST in order to apply additional officers for servicing the after GST issues into the regions of highly majority trade oriented.

Latest Removal of Difficulty Orders By the Indian Government

Notification Date	PDF in English	PDF in Hindi	Type	Topic
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25/06/2020	Check	Check	ROD CGST	"Seeks to extend the time limit for filing an application for revocation of cancellation of registration for specified taxpayers."
26/12/2019	Check	Check	ROD CGST	"Seeks to extend the last date for furnishing of annual return/reconciliation statement in FORM GSTR-9/FORM GSTR-9C for FY 2017-18 till 31.01.2020."
03/12/2019	Check	Check	ROD CGST	"Issuance of Removal of Difficulties Order so as to extend the last date for filing of appeals before the GST Appellate Tribunal against orders of Appellate Authority on account of non-constitution of benches of the Appellate Tribunal"
14/11/2019	Check	Check	ROD CGST	"Seeks to extend the last date for furnishing of annual return/reconciliation statement in FORM GSTR-9/FORM GSTR-9C for FY 2017-18 till 31st December, 2019 and for FY 2018-19 till 31st March, 2020"
26/08/2019	Check	Check	ROD CGST	"Seeks to remove difficulties regarding filing of Annual returns by extending the due date for filing of Annual return / Reconciliation Statement for the Financial year 2017-18 in FORMs GSTR-9, GSTR-9A and GSTR-9C to 30th November, 2019."
28/06/2019	Check	Check	ROD CGST	Due date extension for furnishing FORM GSTR-9, FORM GSTR-9A and FORM GSTR-9C under section 44 of the Central Goods and Services Tax Act, 2017."

23/04/2019	Check	Check	ROD CGST	Time limit extended for filing an application for revocation of cancellation of registration for specified taxpayers.
29/03/2019	Check	Check	ROD CGST	“To remove difficulty in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the CGST Act, 2017”
29/03/2019	Check	Check	ROD UTGST	“To remove difficulty in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the CGST Act, 2017”
08/03/2019	Check	Check	ROD CGST	Removal of difficulty order in the implementation of Notification No. 2/2019- Central Tax (Rate)
08/03/2019	Check	Check	ROD UTGST	Removal of difficulty in the implementation of Notification No. 2/2019- Union Territory Tax (Rate)
01/02/2019	Check	Check	ROD UTGST	Superseding the Removal of Difficulties Order No. 1/2017 – Central Tax dated 13.10.2017 in consideration of the amendment to Section 10 of the CGST Act, 2017 (regarding allowing registered persons opting for Composition Scheme to supply services up to a limit) coming into force w.e.f. 01.02.2019
01/02/2019	Check	Check	ROD CGST	Amendment Removal of Difficulties Order no 4/2018-CT to extend the due date for furnishing of FORM GSTR – 8 for the months of October 2018 to December 2018 till 07.02.2019

01/02/2019	Check	Check	ROD CGST	“Seeks to supersede Removal of Difficulties Order No. 1/2017 – Central Tax dated 13.10.2017 in view of the amendment to Section 10 of the CGST Act, 2017 (regarding allowing registered persons opting for Composition Scheme to supply services up to a limit) coming into force w.e.f. 01.02.2019”
31/12/2018	Check	Check	Ord	The due date for furnishing GSTR-8 statement by e-commerce companies to be extended till 31.01.2019 for the months of October to December.
31/12/2018	Check	Check	Ord	Amendment of Removal of Difficulty Order No. 1/2018 dated 11.12.2018 so that the due date for furnishing of GSTR-9, GSTR-9A, and GSTR-9C (reconciliation statement) Annual returns be extended till 30.06.2019 for the FY 2017-2018.
31/12/2018	Check	Check	Ord	Extension of due date for ITC availment on invoices and debit notes in relation to the invoices issued during the 2017-18 financial year
11/12/2018	Check	Check	Ord	Order concerning the extension of due date for filing of Annual return (in FORMs GSTR-9, GSTR-9A, and GSTR-9C) for FY 2017-18 till 31st March 2019