

31/10/2023	Check	Cir.	“Clarifications regarding applicability of GST on certain services”
31/10/2023	Check	Cir.	“Clarification regarding GST rate on imitation zari thread or yarn based on the recommendation of the GST Council in its 52nd meeting held on 7th October, 2023.”
27/10/2023	Check	Cir.	“Clarification on issues pertaining to taxability of personal guarantee and corporate guarantee in GST”
27/10/2023	Check	Cir.	“Clarification regarding determination of place of supply in various cases”
27/10/2023	Check	Cir.	“Clarification relating to export of services – sub-clause (iv) of the Section 2 (6) of the IGST Act 2017”
01/08/2023	Check	Cir.	“Clarifications regarding applicability of GST on certain services”
01/08/2023	Check	Cir.	“Clarification regarding GST rates and classification of certain goods based on the recommendations of the GST Council in its 50th meeting held on 11th July, 2023”
17/07/2023	Check	Cir.	“Clarification regarding taxability of services provided by an office of an organisation in one State to the office of that organisation in another State, both being distinct persons”
17/07/2023	Check	Cir.	“Clarification on issue pertaining to e-invoice”
17/07/2023	Check	Cir.	“Clarification on refund-related issues”

17/07/2023	Check	Cir.	“Clarification on taxability of share capital held in subsidiary company by the parent company”
17/07/2023	Check	Cir.	“Clarification on availability of ITC in respect of warranty replacement of parts and repair services during warranty period”
17/07/2023	Check	Cir.	“Clarification on TCS liability under Sec 52 of the CGST Act, 2017 in case of multiple E-commerce Operators in one transaction”
17/07/2023	Check	Cir.	“Clarification to deal with difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for the period 01.04.2019 to 31.12.2021”
17/07/2023	Check	Cir.	“Clarification on charging of interest under section 50(3) of the CGST Act, 2017, in cases of wrong availment of IGST credit and reversal thereof.”
27/03/2023	Check	Cir.	“Clarification regarding GST rate and classification of ‘Rab’ based on the recommendation of the GST Council in its 49th meeting held on 18th February 2023 –reg”
13/01/2023	Check	Cir.	“Clarification regarding GST rates and classification of certain goods.”
13/01/2023	Check	Cir.	“Clarification regarding GST rates and classification of certain goods.”
27/12/2022	Check	Cir.	“Prescribing manner of filing an application for refund by unregistered persons”
27/12/2022	Check	Cir.	“Clarification regarding the treatment of statutory dues under GST law in respect of the taxpayers for whom the proceedings have been finalised under Insolvency and Bankruptcy Code, 2016”

27/12/2022	Check	Cir.	“Clarification on various issue pertaining to GST”
27/12/2022	Check	Cir.	“Clarification with regard to applicability of provisions of section 75(2) of Central Goods and Services Tax Act, 2017 and its effect on limitation”
27/12/2022	Check	Cir.	“Clarification on the entitlement of input tax credit where the place of supply is determined in terms of the proviso to sub-section (8) of section 12 of the Integrated Goods and Services Tax Act, 2017”
27/12/2022	Check	Cir.	“Clarification to deal with difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for FY 2017-18 and 2018-19”
10/11/2022	Check	Cir.	“Guidelines for verifying the Transitional Credit in light of the order of the Hon’ble Supreme Court in the Union of India vs. Filco Trade Centre Pvt. Ltd., SLP(C) No. 32709-32710/2018, order dated 22.07.2022 & 02.09.2022”
10/11/2022	Check	Cir.	“Clarification on refund related issues”
09/09/2022	Check	Cir.	“Guidelines for filing/revising TRAN-1/TRAN-2 in terms of order dated 22.07.2022 & 02.09.2022 of Hon’ble Supreme Court in the case of Union of India vs. Filco Trade Centre Pvt. Ltd”
03/08/2022	Check	Cir.	“Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 47th meeting held on 28th – 29th June, 2022 at Chandigarh”
03/08/2022	Check	Cir.	“GST applicability on liquidated damages, compensation and penalty arising out of breach of contract or other provisions of law”

03/08/2022	Check	Circular	"Clarifications regarding applicable GST rates & exemptions on certain services"
06/07/2022	Check	Circular	"Withdrawal of Circular No. 106/25/2019-GST dated 29.06.2019."
06/07/2022	Check	Circular	"Manner of filing refund of unutilized ITC on account of export of electricity."
06/07/2022	Check	Circular	"Prescribing manner of re-credit in electronic credit ledger using FORM GST PMT-03A."
06/07/2022	Check	Circular	"Clarification on issue of claiming refund under inverted duty structure where the supplier is supplying goods under some concessional notification."
06/07/2022	Check	Circular	"Clarification on various issue pertaining to GST"
06/07/2022	Check	Circular	"Clarification on various issues relating to applicability of demand and penalty provisions under the Central Goods and Services Tax Act, 2017 in respect of transactions involving fake invoices."
06/07/2022	Check	Circular	"Mandatory furnishing of correct and proper information of inter-State supplies and amount of ineligible/blocked Input Tax Credit and reversal thereof in return in FORM GSTR-3B and statement in FORM GSTR-1"
12/03/2022	Check	Circular	"Amendment to Circular No. 31/05/2018-GST, dated 9th February, 2018 on 'Proper officer under sections 73 and 74 of the Central Goods and Services Tax Act, 2017 and under the Integrated Goods and Services Tax Act, 2017"