

Office of the  
Commissioner of State Tax  
(GST), 8th floor, New Building,  
GST Bhavan, Mazgaon,  
Mumbai-400010.

TRADE CIRCULAR

To,

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No. JC (HQ)-1/GST/2019/CBIC Circular(s)/ADM-8 Mumbai, dated 05.07.2019.

Trade Circular (GST) No. 39 T of 2019.

**Subject** : Deemed adoption of certain Circulars issued by CBIC.  
**Ref.** : CBIC Circulars issued during calendar year 2017 and 2018.

Sir/Gentlemen/Madam,

The Central Board of Indirect Tax and Customs (CBIC) has issued various Circulars wherein certain provisions of the Goods and Services Tax law, procedures to be followed, methodology to be adopted are explained. The States are also expected to issue Circulars on similar lines. The GST Council Secretariat has vide email dated 07.03.2019 informed the States to issue such Circulars.

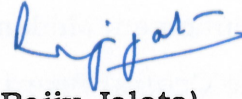
2. Accordingly for Year 2019, the MGSTD has also issued similar Circular(s) as issued by CBIC. However, for calendar year 2017 and 2018 certain Circulars similar to that issued by CBIC has not been issued by MGSTD. In exercise of the powers conferred under section 164 of the Maharashtra Goods and Services Tax Act, the Commissioner of State Tax, Maharashtra State, for the purpose of uniformity in the implementation of the GST Act and also to have the uniformity in the instructions or direction as given by the CBIC, hereby decides to adopt the Circulars issued by the CBIC for the purpose of implementation of Maharashtra Goods and Services Tax Act, 2017, therefore, save as otherwise specifically provided in the Circulars issued by the Commissioner of State Tax, Maharashtra State, the Circulars issued by CBIC shall be deemed to have been issued by the Commissioner of State Tax, Maharashtra State. The directions or instructions contained in CBIC Circular shall be applicable to the MGSTD unless the Circular(s)



on the similar issue are also issued by the Commissioner of State Tax, Maharashtra State.

3. This Trade Circular is clarificatory in nature and hence cannot be made use of for interpretation of provisions of the law. 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.

Yours faithfully,



**(Rajiv Jalota)**

Commissioner of State Tax,  
Maharashtra State, Mumbai.

No. JC (HQ)-1/GST/2019/CBIC Circular(s)/ADM-8 Mumbai, dated 05.07.2019.

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Copy forwarded to the Joint Commissioner of State Tax, (MAHAVIKAS) with a request to upload this Trade Circular on MGSTD web-site.

Copy submitted with compliments to,-

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



**(Shriram H. Umale)**

Joint Commissioner of State Tax, (HQ) 1,  
Maharashtra State, Mumbai.