

ANNEXURE-I			
Sr No	CBIC Circular No.	Date of Circular	Subject
1	02/2017	04-07-2017	Issues related to furnishing of Bond/ Letter of Undertaking for Exports
2	05/2017	11-08-2017	Circular on Bond/LUT in case of exports without payment of integrated tax
3	06/2017	27-08-2017	CGST dated 27.08.2017 is issued to clarify classification and GST rate on lottery
4	07/2017	01-09-2017	System based reconciliation of information furnished in FORM GSTR-1 and FORM GSTR-2 with FORM GSTR-3B
5	10/2017	18-10-2017	Clarification on movement of goods on approval basis
6	11/2017	20-10-2017	Clarification on taxability of printing contracts
7	12/2017	26-10-2017	Seeks to clarify the applicability of GST on the superior kerosene oil [SKO] retained for the manufacture of Linear Alkyl Benzene [LAB].
8	13/2017	27-10-2017	Clarification of classification of cut pieces of fabric under GST
9	14/2017	06-11-2017	Procedure regarding procurement of supplies of goods from DTA by (EOU)/(EHTP Unit /STP Unit/BTP Unit.
10	15/2017	06-11-2017	Due date for generation of FORM GSTR-2A and FORM GSTR-1A in accordance with the extension of due date for filing FORM GSTR-1 and FORM GSTR-2 respectively
11	16/2017	15-11-2017	Clarifications regarding applicability of GST and availability of ITC in respect of certain services.
12	18/2017	16-11-2017	Refund of unutilized input tax credit of GST paid on inputs in respect of exporters of fabrics
13	19/2017	20-11-2017	Clarification on taxability of custom milling of paddy.
14	20/2017	22-11-2017	GST dated 22.11.2017 is issued to clarify classification and GST rate on Terracotta idols.
15	21/2017	22-11-2017	GST dated 22.11.2017 is issued to clarify on Inter-state movement of rigs, tools and spares, and all goods on wheels [like cranes].
16	22/2017	21-12-2017	Clarification on issues regarding treatment of supply by an artist in various States and supply of goods by artists from galleries
17	23/2017	21-12-2017	Issues in respect of maintenance of books of accounts relating to additional place of business by a principal or an auctioneer for the purpose of auction of tea, coffee, rubber etc
18	25/2017	21-12-2017	Manual filing of applications for Advance Ruling and appeals before Appellate Authority for Advance Ruling
19	26/2017	29-12-2017	Filing of returns under GST
20	27/2017	04-01-2018	Clarifications regarding levy of GST on accommodation services, betting and gambling in casinos, horse racing, admission to cinema, homestays, printing, legal services etc.
21	28/2018	08-01-2018	Clarifications regarding GST on College Hostel Mess Fees

22	29/2018	25-01-2018	GST dated 25.01.2018 seeks to clarify 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.
23	30/2018	25-01-2018	GST dated 25.01.2018 clarification regarding supplies made to the Indian Railways classifiable under any chapter, other than Chapter 86.
24	32/2018	12-02-2018	Clarifications regarding GST in respect of certain services as decided in 25th GST Council meeting.
25	34/2018	01-03-2018	Clarification regarding GST in respect of certain services.
26	35/2018	05-03-2018	Clarification regarding taxable services provided by the member of the Joint Venture(JV) to the JV and vice versa and inter se between the members of the JV
27	36/2018	13-03-2018	Processing of refund application for UIN entities
28	38/2018	26-03-2018	Clarifications on issues related to Job Work
29	40/2018	06-04-2018	Clarification on issues related to furnishing of Bond/Letter of Undertaking for exports
30	43/2018	13-04-2018	clarifying the issues arising in refund to UIN.
31	44/2018	02-05-2018	Issue related to taxability of 'tenancy rights' under GST.
32	46/2018	06-06-2018	Applicable GST rate on Priority Sector Lending Certificates (PSLCs), Renewable Energy Certificates (RECs) and other similar scrips
33	47/2018	08-06-2018	Clarifications of certain issues under GST
34	48/2018	14-06-2018	Circulars clarifying miscellaneous issues related to SEZ and refund of unutilized ITC for job workers
35	50/2018	31-07-2018	Seeks to withdraw Circular No. 28/02/2018-GST dated 08.01.2018 as amended vide Corrigendum dated 18.01.2018 and Order No 02/2018-CT dated 31.03.2018
36	51/2018	31-07-2018	Applicability of GST on ambulance services provided to Government by private service providers under the National Health Mission (NHM)
37	52/2018	09-08-2018	clarification regarding applicability of GST rates on various goods and services.
38	53/2018	09-08-2018	clarification regarding applicability of GST on petroleum gases retained for the manufacture of petrochemical and chemical products
39	54/2018	09-08-2018	classification of fertilizers supplied for use in the manufacture of other fertilizers at 5 % GST rate.
40	55/2018	10-08-2018	Taxability of services provided by Industrial Training Institutes (ITI)
41	56/2018	24-08-2018	Clarification on removal of restriction on refund of accumulated Input Tax Credit on fabrics
42	60/2018	04-09-2018	Processing of refund applications filed by Canteen Stores Department (CSD).
43	61/2018	04-09-2018	E-way bill in case of storing of goods in godown of transporter.
44	63/2018	14-09-2018	Clarification regarding processing of refund claims filed by UIN entities

45	65/2018	14-09-2018	Guidelines for Deductions and Deposits of TDS by the DDO under GST
46	66/2018	26-09-2018	GST on Residential programmes or camps meant for advancement of religion, spirituality or yoga by religious and charitable trusts
47	67/2018	28-09-2018	Modification to the Guidelines for Deductions and Deposits of TDS by the DDO under GST as clarified in Circular No. 65/39/2018-DOR dated 14.09.2018 -
48	68/2018	05-10-2018	Notifications issued under CGST Act, 2017 applicable to Goods and Services Tax (Compensation to States) Act, 2017
49	102/2019	28-06-2019	Clarification regarding applicability of GST on additional / penal interest
50	103/2019	28-06-2019	Clarification regarding determination of place of supply in certain cases
51	104/2019	28-06-2019	Processing of refund applications in FORM GST RFD-01A submitted by taxpayers wrongly mapped on the common portal - reg.
52	105/2019	28-06-2019	Clarification on various doubts related to treatment of secondary or post-sales discounts under GST - reg.
53	106/2019	29-06-2019	Refund of taxes paid 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.
54	107/2019	18-07-2019	which seeks to clarify various doubts related to supply of Information Technology enabled Services (ITeS services).
55	108/2019	18-07-2019	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.
56	109/2019	22-07-2019	Clarification on issues related to GST on monthly subscription/contribution charged by a Residential Welfare Association from its members.
57	110/2019	03-10-2019	Seeks to clarify the eligibility to file a refund application in FORM GST RFD-01 for a period and category.
58	111/2019	03-10-2019	Seeks to clarify procedure to claim refund in FORM GST RFD-01 subsequent to favourable order in appeal or any other forum.
59	112/2019	03-10-2019	Seeks to withdraw Circular No. 105/24/2019-GST dated 28.06.2019.
60	113/2019	11-10-2019	Clarification regarding GST rates & classification (goods) Circular-reg.
61	114/2019	11-10-2019	Clarification on scope of support services to exploration, mining or drilling of petroleum crude or natural gas or both
62	115/2019	11-10-2019	Clarification on issue of GST on Airport levies.
63	116/2019	11-10-2019	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.
64	117/2019	11-10-2019	Clarification on applicability of GST exemption to the DG Shipping approved maritime courses conducted by Maritime Training Institutes of India.

65	118/2019	11-10-2019	Clarification regarding determination of place of supply in case of software/design services related to Electronics Semi-conductor and Design Manufacturing (ESDM) industry.
66	119/2019	11-10-2019	Clarification regarding taxability of supply of securities under Securities Lending Scheme, 1997.
67	120/2019	11-10-2019	Clarification on the effective date of explanation inserted in notification No. 11/2017- CTR dated 28.06.2017, Sr. No. 3(vi).
68	121/2019	11-10-2019	Clarification related to supply of grant of alcoholic liquor license.
69	123/2019	11-11-2019	Seeks to clarify restrictions in availment of input tax credit in terms of sub-rule (4) of rule 36 of CGST Rules, 2017.
70	124/2019	18-11-2019	Seeks to clarify optional filing of annual return under notification No. 47/2019-Central Tax dated 9th October, 2019.
71	125/2019	18-11-2019	Seeks to clarify the fully electronic refund process through FORM GST RFD-01 and single disbursement.
72	126/2019	22-11-2019	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.
73	127/2019	23-12-2019	seeks to ab-initio withdraw the Circular No. 107/26/2019 dated 18.07.2019.
74	129/2019	31-12-2019	Standard Operating Procedure to be followed in case of non-filers of returns - reg.
75	130/2020	18-03-2020	RCM on renting of motor vehicles.
76	133/2020	23-03-2020	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
77	134/2020	23-03-2020	Seeks to clarify issues in respect of issues under GST law for companies under Insolvency and Bankruptcy Code, 2016
78	135/2020	31-03-2020	Circular on Clarification on refund related issues - Reg
79	136/2020	03-04-2020	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
80	137/2020	13-04-2020	Circular clarifying issues in respect of challenges faced by registered persons in implementation of provisions of GST issued - Reg
81	138/2020	06-05-2020	Seeks to clarify 'issues in respect of challenges faced by the registered persons in implementation of provisions of GST Laws'.
82	139/2020	10-06-2020	Clarification on Refund Related Issues.
83	140/2020	10-06-2020	Clarification in respect of levy of GST on Director's Remuneration.
84	141/2020	10-06-2020	Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread COVID-19