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No. JC (HQ)-1/GST/2021/ADM-8 Trade Circular No. 31T of 2021. Dated 26th November, 2021  
Subject: Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of notification 14/2020- State Tax dated 30th March, 2020 Ref: Circular no. 165/21/2021-GST dated 17th November, 2021 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. 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 t.....