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# **GST THIS WEEK**

**TOP FOUR GST NEWS UPDATES THAT YOU MUST KNOW**

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## Constitute GST Tribunal, Apex Court tells government

The Supreme Court has asked the Centre to constitute the GST Appellate Tribunal in the interest of justice, which had not been set up even after four years of the GST Act being in existence

[Source: Tribune India](#)



# AAR

Authority For Advance Ruling

# GUJRAT



## Packed paratha will attract 18% GST, says Gujarat AAR

Gujarat's Authority for Advance Ruling (AAR) has ruled that preserved parathas, which needs to be heated before consumption, cannot be similar to roti, chapati or khakra and will attract GST at the rate of 18 per cent

[Source: The Hindu Business Line](#)

## Government mulls setting up Board of Advance Ruling to stop contradictory AAR rulings

The Centre proposes to revamp the advance ruling mechanism under the GST by setting up a centralised authority to address the issue of contradictory orders passed by the AAR in different states. The plan is to replace the AARs with a BAR (Board for Advance Ruling) located at the central level with operational centres in Delhi and Mumbai, the State-level AAR mechanism may continue for some time with the BAR coming into play in matters where contradictory orders on applicability and quantum of tax have been given on same or similar items

[Source: Economic Times](#)

# Advance Ruling under GST





## Centre-States may discuss early inclusion of natural gas into GST fold

With GST revenue collections making a rebound post the disruptions caused by the second wave of COVID pandemic, the Centre is likely to initiate dialogue with States for inclusion of petroleum products under the new indirect tax fold



[Source: Business Standard](#)

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