



प्रधान आयुक्त कार्यालय, माल एवं सेवा कर (दिल्ली-दक्षिण)

OFFICE OF PRINCIPAL COMMISSIONER, GOODS & SERVICE TAX (DELHI-SOUTH)

तीसरा तल, ई. आई. एल. एनेक्सी बिल्डिंग, प्लॉट सं. 2B, भिकाजी कामा पैलेस, न्यू दिल्ली-110066

3RD, FLOOR, EIL ANNEXE BUILDING, PLOT NO. 2B, BHIKAJI KAMA PALACE, NEW DELHI-110066.

C.No. IV(16)HQ/Tech/TN/06/CGST/2017

Date: 17/04/2018.

1695
19/4/18
TRADE NOTICE NO. 01/GST/2018-19

विषय: यूआईएन एजेंसियों के लिए रिफंड आवेदनों की प्रक्रिया के संबंध में प्रश्न।

Subject: Queries regarding processing of refund applications for UIN agencies.

यूआईएन एजेंसियों के लिए रिफंड आवेदनों के प्रसंस्करण के संबंध में संबंधित प्रश्नों के संबंध में व्यापार / उद्योग संघों का ध्यान बोर्ड / परिपत्र सं। 43/17/2018-जीएसटी दिनांक 13/04/2018 की ओर आकर्षित किया जाता है।

Attention of the Trade / Industry Associations is invited to the Board's Circular No. 43/17/2018-GST dated 13/04/2018 regarding issues related to Queries regarding processing of refund applications for UIN agencies.

The Board vide Circular No. 36/10/2017 dated 13th March, 2018 clarified and specified the detailed procedure for UIN refunds. After issuance of the Circular, a number of queries and representations have been received regarding the processing of refund to agencies which have been allotted UINs. In order to clarify some of the issues and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred under section 168 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "CGST Act") hereby clarifies the following issues:

2. Providing statement of invoices while submitting the refund application:

2.1. The procedure for filing a refund application has been outlined under rule 95 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as „the CGST Rules“) which provides for filing of refund on a quarterly basis in FORM RFD-10 along with a statement of inward invoices in FORM GSTR-11. It has come to the notice of the Board that the print version of FORM GSTR-11 generated by the system does not have invoice-wise details. Therefore, it is clarified that till the system generated FORM GSTR-11 does not have invoice-level details, UIN agencies are requested to manually furnish a statement containing the details of all the invoices on which refund has been claimed, along with refund application.

2.2. Further, the officers are advised not to request for original or hard copy of the invoices unless necessary.

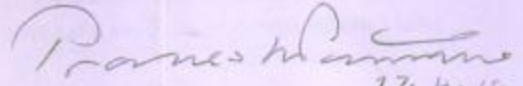
3. No mention of UINs on Invoices:

3.1. It has been represented that many suppliers did not record the UINs on the invoices of supplies of goods or services to UIN agencies. It is hereby clarified that the recording of UIN on the invoice is a necessary condition under rule 46 of the CGST Rules, 2017. If suppliers / vendors are not recording the UINs, action may be initiated against them under the provisions of the CGST Act, 2017.

3.2. Further, in cases where, UIN has not been recorded on the invoices pertaining to refund claim for the quarters of July – September 2017, October – December 2017 and January – March 2018, a one-time waiver is being given by the Government, subject to the condition that copies of such invoices will be submitted to the jurisdictional officers and will be attested by the authorized representative of the UIN agency. Field officers are advised that the terms of Notification No. 16/2017-Central Tax (Rate) dated 28th June 2017 and corresponding notifications under the Integrated Goods and Services Tax Act, 2017, Union Territory Goods and Services Tax Act, 2017 and respective State Goods and Services Tax Acts should be satisfied while processing such refund claims.

सभी ट्रेड एसोसिएशन / वाणिज्य एवं उद्योग मंडल को अपने सभी सदस्यों के बीच इस व्यापार नोटिस की सामगियों को व्यापक प्रचार देने का अनुरोध किया जाता है।

All Trade Associations/Chamber of Commerce & industry are requested to give wide publicity to the contents of this Trade Notice amongst all their members.



17.4.18
(प्रणेश पाठक)

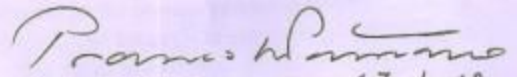
(PRANESH PATHAK)

आयुक्त, जीएसटी दिल्ली-दक्षिण

COMMISSIONER, GST DELHI-SOUTH

Copy to:-

1. The Commissioner of SGST, Delhi, Depart of Trade & Taxes, Vyapar Bhawan, IP Estate, New Delhi-110002.
2. The Special Commissioner-I, SGST, Delhi, Depart of Trade & Taxes, Vyapar Bhawan, IP Estate, New Delhi-110002
3. Ministry Of External Affairs, Jawaharlal Nehru Bhawan, 23 D, Janpath, Rajpath Area, Central Secretariat, New Delhi, Delhi 110011. It is requested that the same may please be forwarded to all UIN agencies.
4. The Trade Associations (As per Mailing List).
5. South Delhi Trade Unionist Association, New Delhi, W-14, Opp. Kalkaji Bus Depot, Ma Anandmayee Marg, Govindpuri, New Delhi, Delhi 110019
6. PHD Chamber of Commerce and Industry, New Delhi. No. 4/2, Siri Institutional Area, August Kranti Marg, New Delhi, Delhi 110016.
7. FICCI, 1, Federation House, New Delhi, Tansen Marg, Todermal Road Area, Mandi House, New Delhi, Delhi 110001.
8. Confederation of Indian Industry, New Delhi. 23, Mantosh Sondhi Centre, Institutional Area, Lodhi Road, New Delhi, Delhi 110003.
9. ASSOCHAM, New Delhi, 5, Sardar Patel Marg, Chanakyapuri, New Delhi, Delhi 110021.
10. NASSCOM, Pandit Uma Shankar Dikshit Marg, Diplomatic Enclave, Chanakyapuri, New Delhi, Delhi 110011.
11. Federation of Indian Export Organization, New Delhi, Niryat Bhawan, Rao Tula Ram Marg, Opp. Army Hospital Research & Referral, New Delhi-110 057
12. The Member, GST, CBEC, North Block, New Delhi.
13. The Director General, Directorate General of Taxpayers Services, CR Building, IP Estate, New Delhi-110002.
14. The Commissioner, CGST, Delhi South Zone.
15. The Directorate General of System and Data Management, Hotel Samrat, Chanakyapuri, New Delhi-110021.
16. The Assistant/ Deputy Commissioner, GST, South Delhi, Divisions- Cannought Place, Naraina, Hauz Khas, Malviya Nagar, Vasant Kunj, Chattarpur, Okhala, Dwarka, Palam.
17. System Branch for uploading on official Website Manager publication on Website.
18. Notice Board.
19. Guard File.



17.4.18
(प्रणेश पाठक)

(PRANESH PATHAK)

आयुक्त, जीएसटी दिल्ली-दक्षिण

COMMISSIONER, GST DELHI-SOUTH