**F. No. 349/48/2017-GST**
**Government of India**
**Ministry of Finance**
**Department of Revenue**
**Central Board of Indirect Taxes and Customs**
**GST Policy Wing**
********

**New Delhi, Dated the 14th September, 2018**

To

The Principal Chief Commissioners/ Chief Commissioners/
Principal Commissioners/Commissioner of Central Tax (All) /
The Principal Directors General/ Directors General (All) /
Pr. Chief Controller of Accounts (CBIC)

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Madam/ Sir,

**Subject: Clarification regarding processing of refund claims filed by UIN entities – regarding**

The Board vide Circulars No. 36/10/2018-GST dated 13th March, 2018 and No. 43/17/2018-GST dated 13th April, 2018 has specified the detailed procedure for filing and processing of refund applications by UIN entities (Embassy/Mission/Consulate / United Nations Organizations/Specified International Organizations). Various representations have been received on certain issues pertaining to the processing of such refund claims. In order to clarify these issues and to ensure uniformity in the implementation of the provisions of the law across the 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 said issues as below:

2. **Non-compliance with letter of reciprocity:** Notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) and No. 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and corresponding notifications under the respective State Goods and Services Tax Acts provide for examination of the refund claims in accordance with the letter of reciprocity issued by the Ministry of External Affairs (hereinafter referred to as MEA). Generally, these letters of reciprocity have certain conditions specified on the basis of which refunds have to be processed and sanctioned. For example, letters may specify the minimum value of goods or services or the end use of such goods or services (official or personal purposes).

2.1 It has been observed that many UIN entities are claiming the refund on all invoices irrespective of whether or not they are eligible for the same as per the reciprocity letter issued by MEA. It is observed that such claims are attested/signed by Diplomats/Consulars and authorized signatories of the Consulates or Embassies of the foreign countries.

3. UIN entities have been advised to submit a statement of invoices and hard copies of only those invoices wherein the UIN is not mentioned vide Circular No. 43/17/2018-GST dated 13th April,2018. Further, refund processing officers have been advised not to request for original or hard copy of the invoices unless necessary. However, it is observed that the delay in processing of the UIN refunds is primarily due to the non-furnishing of the hard copy of the invoices by the UIN entities and the statement of invoices as specified in paragraph 2.1 of Circular No. 43/17/2018-GST dated 13.04.2018. It may be noted that the same are needed in order to determine the eligibility for grant of refund in accordance with the reciprocity letter issued by MEA. Further, it has been observed that in some cases, the Certificate and Undertaking submitted by the UIN entities is not in accordance with Notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) and No. 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and corresponding notifications under the respective State Goods and Services Tax Acts.

4. In order to expedite the processing of the refund applications filed by the UIN entities, the following formats/documents are hereby specified:

**4.1** **Refund Checklist**: In order to bring in uniformity in the processing of the refund claims, a checklist has been specified in **Annexure A.** All UIN entities may refer to this checklist while filing the refund claims.

**4.2** **Certificate:** A sample certificate to be submitted by Embassy/Mission/Consulate is enclosed as **Annexure-B** and that to be submitted by United Nations Organizations/Specified International Organizations is enclosed as **Annexure-B-1**.

**4.3** **Undertaking:** A sample undertaking to be submitted by Embassy/Mission/Consulate is enclosed as **Annexure-C** and that to be submitted by United Nations Organizations/Specified International Organizations is enclosed as **Annexure-C-1**.

**4.4** **Statement of Invoices:** The detailed statement of invoices shall be submitted in the format specified in **Annexure D.**

5. **Prior Permission letter for GST refund for purchase of vehicles:** MEA vide letter F. No. D_II/451/12(5)/2017 dated 21.06.2018 has informed that it is mandatory to enclose the copy of 'Prior Permission Letter' issued by the Protocol Special Section of MEA at the time of submission of GST refund for purchase of vehicle by the foreign representatives. Accordingly, it is advised that UIN entities must submit the copy of the 'Prior Permission letter' and mention the same in the covering letter while applying for GST refund on purchase of vehicles to avoid delay in processing of refunds.

6. **Non-availability of refunds to personnel and officials of United Nations and other International organizations:** It is hereby clarified that the personnel and officials of United Nations and other International organizations are not eligible to claim refund under Notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) and No. 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and corresponding notifications under the respective State Goods and Services Tax Acts. However, the eligibility of refund for the personnel and officials posted in the Embassy/Mission/Consulate shall be determined based on the principle of reciprocity.

7. **Waiver from recording UIN in the invoices for the months of April, 2018 to March, 2019:** A one-time waiver is hereby given from recording the UIN on the invoices issued by the suppliers pertaining to the refund claims filed for the quarters from April, 2018 to March, 2019, subject to the

condition that the copies of such invoices which are attested by the authorized representative of the UIN entity shall be submitted to the jurisdictional officer.

8. **Format of Monthly report:** Circular No. 36/10/2018-GST dated 13th March, 2018 provides for a monthly report to be furnished to the Principal Director General of Goods and Services Tax by the 30th of the succeeding month. The report shall now be furnished in a new format as specified in **Annexure E**.

9. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

10. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)

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## Annexure A: Checklist for processing UIN refunds

(a) Covering letter for each quarterly refund

(b) Final copy of **FORM GST RFD- 10** with Application Reference Number (ARN)

(c) Final copy of **FORM GSTR – 11**

(d) Statement of invoices as per Annexure D

(e) Certificate in case of goods that the goods have been used according to Notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) and No. 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and corresponding notifications under the respective State Goods and Services Tax Acts

(f) Undertaking in case of services that the services have been used according to Notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) and No. 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and corresponding notifications under the respective State Goods and Services Tax Acts

(g) Copy of letter issued by the Protocol Division of the Ministry of External Affairs based on the principle of reciprocity

(h) Photocopies of only those invoices where UIN has not been recorded on the invoices by the supplier.

(i) A cancelled cheque of the bank account as mentioned in **FORM GST RFD-10** (to be submitted with only the first refund claim filed)

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**Annexure B: Certificate to be submitted by Mission/Embassy/Consulate**

Date:

**CERTIFICATE**

(as per CBIC's (a) notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) and No. 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and corresponding notifications under the respective State Goods and Services Tax Acts)

The Mission/Embassy/Consulate of the _____, <Name of the State> hereby confirms that:

I. The goods mentioned in the invoices for the period _____to _____ have been put to official use/ are in the official use of the Embassy/ Consulate or for personal use of the members of his/her family.

II. The goods will not be supplied further or otherwise disposed of before the expiry of three years from the date of receipt of the goods and

III. In the event of non-compliance of clause (I) and (II), the Mission/ Embassy /Consulate will pay back the refund amount paid to the Mission/Embassy/Consulate.

IV. The refund claimed by us is as per the terms and conditions stipulated in the Certificate issued by the Protocol Division of the Ministry of External Affairs, based on the principle of reciprocity.

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I, _____, declare that I have read and understood all the conditions mentioned above and hereby agree to abide by them.

(Signature)

Name

Head of the Mission/Consulate/ Embassy / Any other

Authorized Signatory

Note: Please take print on letterhead of the Embassy & sign with stamp

Delete / strike which are not applicable.

**Annexure B-I: Format for certificate for United Nations Organizations/Specified International Organizations)**

Date:

CERTIFICATE

(as per CBIC's notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) and No. 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and corresponding notifications under the respective State Goods and Services Tax Acts)

The < Name of the Organization>, <Name of the State> hereby confirms that:

The goods mentioned in the invoices for the period _____to _____ have been used or are intended to be used for official purpose of the< Name of the Organization>, New Delhi.

I, _____, declare that I have read and understood all the conditions mentioned above and hereby agree to abide by them.

(Signature)
Name
Head of the Organisation/Authorized Signatory

Note: Please take print on letterhead of the organization and sign with stamp.

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## Annexure C: Format for undertaking for Mission/Embassy/Consulate

Date:

UNDERTAKING
(as per CBIC's notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) and No. 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and corresponding notifications under the respective State Goods and Services Tax Acts)

The Embassy/Mission/Consulate of the _____, <Name of the State> hereby state that the services received as mentioned in the invoices for the period _____ to _____ are for official purposes of the Embassy/Mission/Consulate of the _____ in <Name of the State> or for personal use of the said diplomatic agent or career consular officer or members of his/her family.

The refund claimed by us on the above mentioned services is as per the terms and conditions stipulated in the Certificate issued by the Protocol Division of the Ministry of External Affairs, based on the principle of reciprocity.

(Signature)
Name
Head of the Mission/Consulate/ Embassy/
Authorized Signatory

Note: Please take print on letterhead of the Embassy & sign with stamp

Delete / strike which are not applicable.

**Annexure C-I: Format for undertaking for United Nation Organizations/Specified International Organizations)**

Date:

UNDERTAKING

(as per CBIC's notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) and No. 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and corresponding notifications under the respective State Goods and Services Tax Acts)

The <Name of the Organisation> , <Name of the State> hereby state that the services received as mentioned in the invoices for the period _____ to _____ are for official purpose of the <Name of the Organisation>, <Name of the State>.

I, _____, declare that I have read and understood all the conditions mentioned above and hereby agree to abide by them.

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( )
Name
Authorized Signatory

Note: Please take print on letter head of the organization and signed with stamp.

## Annexure D: Format for statement of invoices

| Sl. No. | GSTIN of supplier | Invoice No. | Invoice Date | Invoice Value | Taxable Value | Central Tax | State Tax / UT Tax | Integrated Tax | Place of Supply | Goods / Services | Description of goods/ services | For Official use / Personal use | Whether the said invoice is covered under the principle of reciprocity? (Y / N) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

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## Verification

I/We <Name of the Authorized representative / Diplomat / Consular >> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I also affirm that the invoices declared in the table above are eligible for refund under Notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and the corresponding notifications issued under the respective State Goods and Services Tax Act, 2017.

I/We declare that no refund on this account has been received by me/us earlier.

Place

Signature of Authorized Signatory

Date

Designation/ Status

**Annexure E: Format for monthly report**

**Office of the Commissioner _____**

**Report for the month of _____**

| Name of the State | Details of the UIN entity | | Time Period | | Status of Refund application (Sanctioned / Deficiency Memo issued / under process / Rejected) | Name of the State for which refund has been sanctioned | Central Tax | State Tax / Union Territory Tax | Integrated Tax | Cess |
|---|---|---|---|---|---|---|---|---|---|---|
| | Name | UIN | From | To | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |

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