

Refund in certain cases

^[1]
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^[2] ___ The Government may, on the recommendations of the Council, by notification, specify any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947(46 of 1947), Consulate or Embassy of foreign countries and any other person or class of persons as may be specified in this behalf, who shall, subject to such conditions and restrictions as may be prescribed^[3], be entitled to claim a refund of taxes paid on the notified^[4] supplies of goods or services or both received by them.

^[1] ___ Enforced with effect from 1.7.2017.

^[2] ___ Refer Noti. No. 6/2017- CTR, dt. 28.6.2017; Noti. No. 16/2017- CTR, dt. 28.6.2017; Noti. No. 11/2019- CTR, dt. 28.6.2019; Noti. No. 39/2017- CTR, dt. 13.10.2017; Noti. No. 20/2018- CTR, dt. 28.3.2018; Cir. No. 43/2018- GST, dt. 13-4-2018 & 63/2018- GST, dt. 14.9.2018; Cir. No. 60/2018, dt. 4.9.2018.

^[3] ___ Refer rule 95 of the CGST Rules, 2017.

^[4] ___ Refer Noti. No. 6/2017- CTR, dt. 28.6.2017; Noti. No. 16/2017- CTR, dt. 28.6.2017; Noti. No. 20/2018- CTR, dt. 28.3.2018 & Noti. No. 39/2017- CTR, dt. 13.10.2017.