

## Waiver from recording of UIN on the invoices for the months of April 2020 to March 2021.

Circular No: 144/14/2020-CT

F. No: CBEC- 349/48/2017-GST

Classification: FORM GST

(Part I)

CMP-03

Subject: Waiver from recording of UIN on the invoices for the months of April 2020 to March2021-regarding

Vide <u>Circular No.63/37/2018-GST</u> dated 14th September, 2018 & corrigendum to the saidcircular dated 6th September 2019, waiver from recording of UIN on the invoices issued byretailers/other suppliers were given to UIN entities till March,2020

- 2. It has been bought to the notice of the Board that the issue of non-recording of UINs has continued even after 31st March,2020. Therefore, it has been decided to give waiver from recording UIN on the invoices issued by the retailers/suppliers, pertaining to the refund claims from April 2020 to March 2021, subject to the condition that the copies of such invoices are attested by the authorized representative of the UIN entity and the same is submitted to the jurisdictional of ficer.
- 3. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.
- 4. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

Date: 15-12-2020