

## **Circular No.144/14/2020-GST**

**Dated – 15<sup>th</sup> December, 2020**

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

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

It has been brought 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 of 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 officer.

For more details, please follow: <https://www.cbic.gov.in/resources/htdocs-cbec/gst/Circular Refund 144 12 2020.pdf>