

Circular
Central Tax
Circular No. 188/20/2022-GST

Dated 27th December 2022

The Central government prescribes manner of filing an application for refund by unregistered persons-reg

Instances have been brought to the notice where the unregistered buyers, who had entered into an agreement/ contract with a builder for supply of services of construction of flats/ building, etc. and had paid the amount towards consideration for such service, either fully or partially, along with applicable tax, had to get the said contract/ agreement cancelled subsequently due to non-completion or delay in construction activity in time or any other reasons. In a number of such cases, the period for issuance of credit note on account of such cancellation of service under the provisions of section 34 of the Central Goods and Service Tax Act, 2017 (hereinafter referred to as 'CGST Act') may already have got expired by that time. In such cases, the supplier may refund the amount to the buyer, after deducting the amount of tax collected by him from the buyer.

Further the central government in order to ensure uniformity in the implementation of the above provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168(1) of the CGST Act, hereby clarifies the following

- a. Filing of refund application
- b. Relevant date for filing of refund.
- c. Minimum refund amount

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1003140/ENG/Circulars>