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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE  
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE  
TAMILNADU & PUDUCHERRY  
No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C.No. IV/16/10/2018-PCCO

Date: 15-03-2018

## GST TRADE NOTICE No.012/2018

Sub: **GST – Processing of refund applications for UIN entities** – GST Circular  
No.36/10/2018-GST dated 13.03.2018 – Communication thereof - Reg.

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The CBEC has issued GST Circular No.36/10/2018-GST dated 13.03.2018 pertaining to registration, filing of returns and processing of refund applications in respect of entities having Unique Identity Number(UIN) and the procedures relating to above have been specified therein as detailed hereunder.

**2.1 Registration** - Entities having UINs are given special status under the CGST Act as these are not covered under the definition of registered person. These entities have been granted UINs to enable them to claim refund of GST paid on inward supply of goods or services or both received by them. Therefore, if any such entity is making supply of goods or services or both in the course or furtherance of business then such entity will need to apply for GSTIN as per the provisions contained in the CGST Act read with the rules made thereunder. Specialised agency of the United Nations Organization or any Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries shall apply for grant of UIN electronically by filing **FORM GST REG-13**.

**2.2 Alternative mechanism** - Due to delays in making available FORM GST REG-13 on the common portal, an alternative mechanism has been developed. Entities covered under clause (a) of sub-section (9) of Section 25 of the CGST Act may approach the Protocol Division, Ministry of External Affairs in this regard, who will facilitate grant of UINs in coordination with the Central Board of Excise and Customs (CBEC) and GSTN. The facility of single UIN is optional and an entity may seek more than one UIN.

**2.3 Filing of return** - The procedure for filing returns by UIN entities is specified under sub-rule (1) of Rule 82 of the CGST Rules. The UIN entity is required to file details of inward supplies in **FORM GSTR-11**. However, the said return is required to be filed only for those tax periods for which refund is being claimed and if an UIN entity is not claiming refund for a particular period, it need not file return in **FORM GSTR-11** for that period.

**2.4 Application for refund** - All the entities who have been issued UINs and are notified under Section 55 of the CGST Act will be eligible for refund of inward supply of goods or services in terms of notification No. 16/2017-Central Tax (Rate) dated 28th June 2017 as amended. The procedure for filing a refund application has been outlined under Rule 95 of the CGST Rules which provides for filing of refund on quarterly basis in **FORM RFD-10** along with a statement of inward invoices in **FORM GSTR-11**, which are to be filed separately for each of those quarters for which refund claim is being filed. Agencies which have been allotted UINs may visit User Manual / FAQ section on the common portal ([www.gst.gov.in](http://www.gst.gov.in)) for step by step instructions on how to file **FORM GSTR-11** and **FORM RFD-10**.

2.5 **Nodal Officer & Multiple UINs** - In order to facilitate processing of refund claims of UIN entities, a nodal officer has been designated in each State, as given in Annexure A to the aforesaid Circular. Application for refund claim may be submitted before the designated Central Tax nodal officers in the State in which the UIN has been obtained. There may be cases where multiple UINs existed for the same entity but were later merged into one single UIN. In such cases, field formations are requested to process refund claims for earlier unmerged UINs also. Hence, the refund application will be made with the single UIN only but invoices of old UINs may be declared in the refund claim, which may be accepted and taken into account while processing the refund claim.

2.6 **Passing of refund order** - All refunds would be processed by Central authorities only and hence the field formations shall process all refunds on merits irrespective of where and which type of tax (CGST, SGST, UTGST or Cess) is paid on inward supply of goods and services or both by such entities.

3. This Trade Notice is being issued so as to sensitize the trade and field formations about the contents of the aforesaid reference and for complete details, the respective reference may please be referred in the CBEC's website [www.cbec.gov.in](http://www.cbec.gov.in).

4. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.

5. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.



**[C.P. RAO]**  
**PRINCIPAL CHIEF COMMISSIONER**

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise,  
Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem / Tiruchirappalli  
/ Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit /  
Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals Commissionerates
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam,  
No.3, Kamarajar Salai, Chepauk, Chennai-600005 **[ By e-mail ]**
- iii. The Commissioner of State Tax, Puducherry  
First Floor, 100 Feet Road, Ellapillaichavadi, Puducherry-605005
- iv. Zonal RAC Members **[ By e-mail ]**

Copy to the Computer Section, Chennai North Commissionerate [For uploading in website]