

| | |
|-----------|--|
| From | Karvy Data Management Services Ltd. |
| Date | March 15, 2018 |
| Subject | Processing of refund application-UIN Entities |
| Category | Circular |
| Reference | Circular No. 36/10/2018-GST dated 13 th March, 2018 |
| Series | Karvy/GST/53 |

In the 23rd GST Council meeting held at Guwahati on 10th Nov 2017, it was decided that the entities having Unique Identity Number (UIN) may be given centralized registration at the option of such entities and the onus of managing administrative compliances of such entities will be on the Central Government.

With the objective of bringing uniformity of implementation across field formations, CBEC clarified few issues vide Circular No. 36/10/2018-GST dated 13th March 2018. The gist of clarification provided by CBEC has been summarised below:

| Sl. No. | Particulars | Clarification to the issues |
|---------|--|--|
| 1 | UIN entities making supply of goods & services | <p>Entities having UINs are given a special status under the CGST Act as these are not covered under the definition of registered person and based on the UINs granted to them, they can claim refund of GST paid on inward supply of goods or services or both received by them</p> <p>In case 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 2017</p> |
| 2 | Process for applying for UIN electronically | Any person covered under clause (a) of sub-section (9) of section 25 of CGST Act 2017 may submit an application electronically in FORM GST REG-13 on the common portal |
| 3 | Process for applying for UIN manually | Due to delays in making available FORM GST REG-13 on the common portal, an alternative mechanism has been developed wherein 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 CBEC and GSTN |
| 4 | Facility of single UIN | It is clarified that the facility of single UIN is optional and an entity may seek more than one UIN. |
| 5 | Filing of return by UIN agencies | UIN entities are required to file details of inward supplies in Form GSTR-11 only for a tax period for which refund is being claimed |

| Sl. No. | Particulars | Clarification to the issues |
|---------|---|--|
| 6 | Applying for refund by UIN agencies | All entities who have been issued UINs and are notified under Sec. 55 of CGST Act 2017 will be eligible for refund of inward supply of goods & services in terms of notification no. 16/2017-CT (Rate) dated 28.06.2017 |
| | | Field officers have been instructed to verify the certificates / undertakings as mentioned in the notification while processing the refund claims |
| | | UIN entities are required to file refund application in Form RFD-10 along with a statement of inward supply invoices in Form GSTR-11 separately for each of those quarters for which refund claim is being filed |
| | | UIN entities post filing the refund application Form RFD-10 shall submit the print out of the Form RFD-10 with the jurisdictional Central Tax Commissionerate. |
| | | All refund claims shall be processed and sanctioned by respective Central Tax offices. In order to facilitate processing of refund claims of UIN entities, a nodal officer has been designated in each State details of whom are given in Annexure A enclosed in circular no. 36/10/2018-GST |
| | | Application for refund claim may be submitted before the designated Central Tax nodal officers in the State in which the UIN has been obtained |
| | | Cases wherein multiple UINs of the same entity got merged into one single entity, field formations are requested to process refund claims for earlier unmerged UINs also. The refund application will be made based on the single UIN only but the details of invoices of old UINs may be declared in the refund claim |
| 7 | Passing of refund order & settlement of funds | The facility of centralized UIN ensures that irrespective of the type of tax (CGST, SGST, IGST or Cess) and the State where such inward supply of goods or services have been procured, all refunds would be processed by Central authorities only |
| | | A monthly report as prescribed in Annexure B of circular no. 36/10/2018-GST is required to be furnished to the Director General of Goods and Services Tax by the 30th of the succeeding month |
| | | Field officers shall send a copy of the order passed for such refunds to their State counterparts for information purposes only |

Link to access Circular No. 36/10/2018-GST dated 13th March 2018: <http://www.cbec.gov.in/resources//htdocs-cbec/gst/circularno-36-cgst.pdf>

About KARVY DATA MANAGEMENT SERVICES LTD.

Karvy Data Management Services Limited (KDMSL), a GST Suvidha Provider which has developed ASP Solution for easing GST compliance for tax payers. Easy to use interfaces are made available at the disposal of the tax payers to simplify their compliances in terms of dashboards, MIS, returns, payments, refunds and other compliance process. So, 'HELP US HELP YOU' we offer following services for GST - GSP & ASP Services (on cloud or on premises) with ERP Integration and Vendor Management Solution. We also offer managed services for Outsourced GST Compliance which will take care of end to end compliances.

In India, GST Team of KDMSL are located in following cities: Hyderabad, Mumbai, Bangalore, New Delhi and Kolkata. For more information about KDMSL service offerings, visit www.karvygst.com

Below are the co-ordinates of our representatives from GST Team across India:

Hyderabad: Mr. Vamsi Krishna Pothukuchi (8378976769) & Mr. Dipak Tiwary (9823741187)

Mumbai: Mr. Avdhesh Heda (9130561253)

Pune: Mr. Akhil Menon (7588658809)

Bangalore: Ms. Sonu Agarwal (8100009631)

New Delhi: Ms. Priyanka Mathur (9953563996) & Mr. Aakash Singhal (8700698951)

Kolkata: Ms. Ishika Agrawal (8820253344) & Mr. Vijay Kumar Gupta (9339355647)

Chennai: Mr. Gopi Krishnan (9633104070)

Disclaimer: The content of this document is for general information purpose only. Karvy Data Management Services Limited shall not accept any liability for any decision taken based on the advice. You should carefully study the situation and consult tax advisors before taking any decision.

If you wish not to receive such updates, write back to us with a subject "UNSUBSCRIBE" and we shall not send mailers to you.