

8th floor, Vikrikar Bhavan,
Mazgaon, Mumbai – 400010.

TRADE CIRCULAR

Sub: GST refund to UN Agencies and Diplomatic Authorities

- Ref:**
- 1) Central GST Notfn No. 16/2017-Central Tax (Rate) dated 28th June 2017
 - 2) Maharashtra GST Notfn. No. 16/2017-State Tax (Rate) dated 29th June 2017
 - 3) IGST Notfn No. 13/2017-Integrated Tax (Rate) dated 28th June 2017.

No.GST/MISC/2017/8/Adm-8

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Refund to UN agencies and Diplomatic Authorities:

The UN agencies and the Diplomatic Authorities (notified) in Maharashtra were eligible for refund of VAT on purchases in Maharashtra. VAT refund claims for periods prior to 1st July 2017, shall be processed as per VAT provisions.

From 1st July 2017, VAT would continue to be levied on petroleum crude, petrol, diesel, natural gas, aviation turbine fuel and alcoholic liquor for human consumption. The old procedure and admissibility/inadmissibility for VAT refund on purchases of any of the above referred goods, for the periods from 1st July 2017 onwards, continues unchanged.

Goods, other than those referred above and services are liable to GST.

The UN agencies and the notified embassies in Maharashtra shall now be eligible for refund of GST on their inwards supplies. The Central Government and the Government of Maharashtra has issued notifications (reference no. 1 and 2) to provide for refund to the following:

- a. United Nations or a specified international organisation [hereinafter, referred to as “UN agencies ” for brevity],
- b. Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein [hereinafter, referred to as “diplomatic authorities” for brevity]

2. Unique Identity Number (UIN) to UN Agencies and Diplomatic Authorities:

The suppliers are granted GST TIN during registration. However, the UN agencies and the diplomatic authorities would be granted UIN. The UN agencies and the diplomatic authorities, which were earlier eligible for VAT refund , have already been granted the UIN.

3. UIN on Invoices & in GSTR-1:

The suppliers, who supply to the UN Agencies or the Diplomatic Authorities, are expected to record the UIN of the concerned UN Agency or the Foreign Embassy on the Invoice or bill of supply.

The suppliers are also instructed to record such supplies in the outward supplies return in GSTR-1 with UIN, so that no inconvenience is caused to these UN Agencies and the Diplomatic Authorities in obtaining GST refund.

The suppliers may note that it is mandatory to mention the GST TIN or the UIN on the tax invoice or bill of supply, if the recipient is registered or holds UIN under GST.

If any supplier does not record the UIN on Invoice, then such fact may be brought to the notice of the authorities, referred in para 4 of this circular.

4. In case of any assistance, clarification or any difficulties faced by the Officials of the UN Agencies or the diplomatic authorities, assistance of the Joint Commissioner of State Tax [Nodal-8] (022-23760125) or the Deputy Commissioner of State Tax (E-709) (022-23760141), who are handling refunds of the UN Agencies, embassies, may be taken.


(Paraag Jain Nainutia)
Special Commissioner of State Tax,
Maharashtra State.

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Copy forwarded to the Joint Commissioner of Sales Tax (Mahavikas) with a request to upload this Trade Circular on the Departments web-site.


(D.M.Thorat)
Joint Commissioner of State Tax (HQ)1,
Maharashtra State, Mumbai.