



Office of the Commissioner,
Commercial Tax, Uttar Pradesh,
(GST Section)

Letter No. GST/2020-21/10 /Commercial Tax
Dated:23 November, 2020

To

All Zonal Additional Commissioner, Grade -1,
Additional Commissioner, Grade -2, (S.I.B.)
Joint Commissioner, (Executive/Corporate Circle/ S.I.B)
Commercial Tax, Uttar Pradesh.

**Subject: Waiver from recording of UIN on the invoices for the months of April 2020 to
March 2021-regarding**

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.

2. It has been brought to the notice of the Commissioner 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.

3. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

4. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Commissioner.

5. Hindi version will follow soon.


(Amrita Soni)

Commissioner, Commercial Tax,
Uttar Pradesh