

No. Tax/4(53)/GST-NOTN/2016
GOVERNMENT OF MANIPUR
DEPARTMENT OF TAXES

Imphal, dated the 15th December, 2020

Circular No. 11/2020 – GST

To

The Additional Commissioner of Taxes/Joint Commissioner of Taxes (All)/Assistant Commissioners of Taxes (All)/Superintendent of Taxes (All)/ Inspector of Taxes (All)

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

Vide Circular No.16A/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. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Commissioner.



(Krishna Kumar)
Commissioner of Taxes,
Manipur