

**Annexure A: Checklist for processing UIN refunds**

- (a) Covering letter for each quarterly refund
- (b) Final copy of **FORM GST RFD- 10** with Application Reference Number (ARN)
- (c) Final copy of **FORM GSTR – 11**
- (d) Statement of invoices as per Annexure D
- (e) Certificate in case of goods that the goods have been used according to Notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) and No. 16/2017 – Union Territory tax (Rate) all dated 28<sup>th</sup> June, 2017 and corresponding notifications under the respective State Goods and Services Tax Acts
- (f) Undertaking in case of services that the services have been used according to Notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) and No. 16/2017 – Union Territory tax (Rate) all dated 28<sup>th</sup> June, 2017 and corresponding notifications under the respective State Goods and Services Tax Acts
- (g) Copy of letter issued by the Protocol Division of the Ministry of External Affairs based on the principle of reciprocity
- (h) Photocopies of only those invoices where UIN has not been recorded on the invoices by the supplier.
- (i) A cancelled cheque of the bank account as mentioned in **FORM GST RFD-10** (to be submitted with only the first refund claim filed)

**Annexure B: Certificate to be submitted by Mission/Embassy/Consulate**

Date:

**CERTIFICATE**

(as per CBIC's (a) notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-  
Central Tax (Rate) and No. 16/2017 – Union Territory tax (Rate) all dated 28th  
June, 2017 and corresponding notifications under the respective State Goods and  
Services Tax Acts)

The Mission/Embassy/Consulate of the \_\_\_\_\_, <Name of the State> hereby confirms that:

- I. The goods mentioned in the invoices for the period \_\_\_\_\_ to \_\_\_\_\_ have been put to official use/ are in the official use of the Embassy/ Consulate or for personal use of the members of his/her family.
- II. The goods will not be supplied further or otherwise disposed of before the expiry of three years from the date of receipt of the goods and
- III. In the event of non-compliance of clause (I) and (II), the Mission/ Embassy /Consulate will pay back the refund amount paid to the Mission/Embassy/Consulate.
- IV. The refund claimed by us is as per the terms and conditions stipulated in the Certificate issued by the Protocol Division of the Ministry of External Affairs, based on the principle of reciprocity.

I, \_\_\_\_\_, declare that I have read and understood all the conditions mentioned above and hereby agree to abide by them.

(Signature)

Name

Head of the Mission/Consulate/ Embassy / Any other

Authorized Signatory

Note: Please take print on letterhead of the Embassy & sign with stamp

Delete / strike which are not applicable.

**Annexure B-I: Format for certificate for United Nations  
Organizations/Specified International Organizations)**

Date:

CERTIFICATE

(as per CBIC's notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate)  
and No. 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and corresponding  
notifications under the respective State Goods and Services Tax Acts)

The < Name of the Organization>, <Name of the State> hereby confirms that:

The goods mentioned in the invoices for the period \_\_\_\_\_ to \_\_\_\_\_ have been used or  
are intended to be used for official purpose of the < Name of the Organization>, New Delhi.

I, \_\_\_\_\_, declare that I have read and understood all the  
conditions mentioned above and hereby agree to abide by them.

(Signature)

Name

Head of the Organisation/Authorized Signatory

Note: Please take print on letterhead of the organization and sign with stamp.

**Annexure C: Format for undertaking for Mission/Embassy/Consulate**

Date:

UNDERTAKING

(as per CBIC's notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) and No. 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and corresponding notifications under the respective State Goods and Services Tax Acts)

The Embassy/Mission/Consulate of the \_\_\_\_\_, <Name of the State> hereby state that the services received as mentioned in the invoices for the period \_\_\_\_\_ to \_\_\_\_\_ are for official purposes of the Embassy/Mission/Consulate of the \_\_\_\_\_ in <Name of the State> or for personal use of the said diplomatic agent or career consular officer or members of his/her family.

The refund claimed by us on the above mentioned services is as per the terms and conditions stipulated in the Certificate issued by the Protocol Division of the Ministry of External Affairs, based on the principle of reciprocity.

(Signature)  
Name  
Head of the Mission/Consulate/ Embassy/  
Authorized Signatory

Note: Please take print on letterhead of the Embassy & sign with stamp

Delete / strike which are not applicable.

**Annexure C-I: Format for undertaking for United Nation  
Organizations/Specified International Organizations)**

Date:

UNDERTAKING

(as per CBIC's notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate)  
and No. 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and corresponding  
notifications under the respective State Goods and Services Tax Acts)

The <Name of the Organisation> , <Name of the State> hereby state that the services received as mentioned in the invoices for the period \_\_\_\_\_ to \_\_\_\_\_ are for official purpose of the <Name of the Organisation>, <Name of the State>.

I, \_\_\_\_\_, declare that I have read and understood all the conditions mentioned above and hereby agree to abide by them.

(    )  
Name  
Authorized Signatory

Note: Please take print on letter head of the organization and signed with stamp.

**Annexure D: Format for statement of invoices**

Sl. No.	GSTIN of supplier	Invoice No.	Invoice Date	Invoice Value	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Place of Supply	Goods / Services	Description of goods/ services	For Official use / Personal use	Whether the said invoice is covered under the principle of reciprocity? (Y / N)

**Verification**

I/We <Name of the Authorized representative / Diplomat / Consular >> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I also affirm that the invoices declared in the table above are eligible for refund under Notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and the corresponding notifications issued under the respective State Goods and Services Tax Act, 2017.

I/We declare that no refund on this account has been received by me/us earlier.

Place

Date

Signature of Authorized Signatory

Designation/ Status

**Annexure E: Format for monthly report**

**Office of the Commissioner**

**Report for the month of**

Name of the State	Details of the UIN entity		Time Period		Status of Refund application (Sanctioned / Deficiency Memo issued / under process / Rejected)	Name of the State for which refund has been sanctioned	Central Tax	State Tax / Union Territory Tax	Integrated Tax	Cess
	Name	UIN	From	To						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)