

**NO.F.1-11(8)-TAX/GST/2020(Part-I) / 13000-09**  
GOVERNMENT OF TRIPURA  
OFFICE OF THE CHIEF COMMISSIONER OF STATE TAX  
PANDIT NEHRU COMPLEX, GURKHABASTI  
AGARTALA, TRIPURA WEST, PIN-799006.

Dated, Agartala, the 30<sup>th</sup> December, 2020.

**Circular No. 14/2020 – GST (State)**

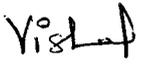
To  
The Additional Commissioner of State Tax/  
Deputy Commissioner of State Tax/  
Assistant Commissioner of State Tax (CDC)-I / II/  
Superintendent of State Tax (All)/  
Inspector of State Tax (All)

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

The Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing vide Circular No. 144/14/2020–GST dated 15<sup>th</sup> December, 2020 has issued a clarification relating to waiver from recording of UIN on the invoices for the months of April 2020 to March 2021, in order to ensure uniformity in the implementation of the provisions of law across the field formations, which is annexed herewith.

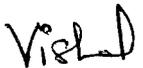
In exercise of powers conferred by section 168 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) for the purpose of uniformity in the implementation of the Act it is instructed to follow the clarification issued vide Circular No. 144/14/2020–GST dated 15<sup>th</sup> December, 2020 by the Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing.

**Encl.:** Circular No. 144/14/2020–GST.

  
**(Dr. Vishal Kumar, IAS)**  
Chief Commissioner of State Tax  
Government of Tripura

**Copy to:**

1. The P.S. to the Principal Secretary, Finance, Government of Tripura for favour of kind information to the Principal Secretary, Finance.
2. The P.S. to the Secretary, Finance, Government of Tripura for favour of kind information to the Secretary, Finance.
3. The Assistant Statistical Officer, Statistical Section, O/o the Commissioner of Taxes & Excise, Agartala with request to upload the Circular in the Official website [www.tripurataxes.nic.in](http://www.tripurataxes.nic.in).
4. Guard File.

  
**(Dr. Vishal Kumar, IAS)**  
Chief Commissioner of State Tax  
Government of Tripura

**F. No. CBEC- 349/48/2017-GST (Part I)**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**GST Policy Wing**

New Delhi, dated the 15<sup>th</sup> December,2020

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/  
Commissioners of Central Tax (All)/ The Principal Director General/ Director General (All)/ Pr.  
Chief Controller of Accounts (CBIC)

Madam/Sir,

**Subject: Waiver from recording of UIN on the invoices for the months of April 2020 to March2021-regarding**

Vide Circular No.63/37/2018-GST dated 14<sup>th</sup> September, 2018 & corrigendum to the said circular dated 6<sup>th</sup> 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 Board that the issue of non-recording of UINs has continued even after 31<sup>st</sup> 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 this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Sanjay Mangal)  
Commissioner (GST)