

F. No. 20/16/04/18-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 6th September, 2019

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: Corrigendum to Circular No. 63/37/2018-GST dated 14th September, 2018 issued vide
F. No 349/48/2017-GST- reg.**

As the issue of non-recording of UINs has continued even after 31st March, 2019 it has been decided to extend the waiver given in tis regard vide Circular No.63/37/2018-GST dated 14th September, 2018 upto 31st March 2020.

Accordingly in para 7 of the Circular No.63/37/2018-GST dated 14th September, 2018, for the words and numbers '**April, 2018 to March, 2019**' words and numbers '**April, 2018 to March, 2020**' shall be substituted subject to the condition that the copies of such invoices which are attested by the authorized representative of the UIN entity shall be substituted subject to the condition that the copies of such invoices which are attested by the authorized representative of the UIN entity shall be submitted to the jurisdictional officer.

2. It is requested that suitable trade notices may be issued to publicize the contents of this Circular. The retailer associations, hypermart and other retailer chains should also be advised to ensure that a mechanism to record the UIN in the supply invoices is put in place before 31st March 2020.

3. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Yogendra Garg)
Principal Commissioner (GST)