



उ.प्र. भू-सम्पदा विनियामक प्राधिकरण

राज्य नियोजन संस्थान, कालाकांकर भवन,
ओल्ड हैदराबाद, लखनऊ

Email- contactuprera@up-rera.in

पत्रांक:-6765/यू0पी0रेरा/ 2026-27

दिनांक:-06/07/2026

1. उ.प्र. रेरा में पंजीकृत परियोजनाओं के समस्त प्रमोटर्स,
2. समस्त पंजीकृत रियल इस्टेट एजेन्ट्स, उ.प्र. रेरा

विषय- प्राधिकरण में पंजीकृत भू-सम्पदा परियोजनाओं में प्रभावी जीएसटी दरों से अधिक दर पर आवंटियों से जमा करायी गयी धनराशि के सम्बन्ध में।

प्राधिकरण में पंजीकृत भू-सम्पदा परियोजनाओं के प्रमोटर्स द्वारा आवंटियों से जमा करायी जाने वाली जीएसटी दरों के सम्बन्ध में राज्य कर विभाग, उ.प्र. द्वारा उपलब्ध कराये गये नोटिफिकेशन नं. 11/2017 केन्द्रीय कर (दर) दिनांक 28.06.2017 तथा नोटिफिकेशन नं. 3/2019 केन्द्रीय कर (दर) दिनांक 29.03.2019 के अनुसार अधिसूचित जी.एस.टी. दरों को आवश्यक कार्यवाही हेतु उ.प्र. रेरा में पंजीकृत परियोजनाओं के समस्त रियल इस्टेट प्रमोटर्स एवं प्राधिकरण में पंजीकृत समस्त रियल इस्टेट एजेन्ट्स को प्राधिकरण द्वारा पत्र संख्या 212/यू.पी.रेरा/2024-25 दिनांक 08.01.2025 के माध्यम से सूचित किया गया है। यह पत्र उ.प्र. रेरा के वेबपोर्टल पर सर्कुलर्स के अन्तर्गत अपलोडेड है।

कतिपय प्रकरणों में यह संज्ञान में आ रहा है कि प्रमोटर द्वारा अपनी रियल इस्टेट परियोजना के आबंटित (allottee) से प्राप्त होने वाली धनराशि पर जीएसटी के सम्बन्ध में निर्धारित दर से अधिक दर पर धनराशि प्राप्त की गयी है।

अतः ऐसे प्रकरणों में सम्बन्धित आबंटित द्वारा अधिक भुगतान की गयी जीएसटी की धनराशि की वापसी की प्रक्रिया की जानकारी से अवगत कराने हेतु आयुक्त, राज्य कर उ.प्र. से अनुरोध किया गया था। आयुक्त, राज्यकर, उ.प्र. द्वारा अपने पत्र संख्या जी.एस.टी./2026-27/139/राज्यकर दिनांक 11.06.2026 के माध्यम से सी.बी.आई.सी. द्वारा जारी परिपत्र संख्या 188 दिनांक 27.12.2022 तथा इसके समतुल्य राज्य स्तर से जारी परिपत्र संख्या 58 दिनांक 28.03.2023 की प्रतियाँ संलग्न करते हुए सूचना उपलब्ध करायी गयी है।

अतः आयुक्त, राज्यकर, उ.प्र. के उपर्युक्त सन्दर्भित पत्र एवं उसके साथ उपलब्ध कराये गये परिपत्रों को इस आशय से संलग्न करते हुए उपलब्ध कराया जा रहा है कि रियल इस्टेट परियोजनाओं के लिए निर्धारित जी.एस.टी. की दरों से अधिक दर पर जी.एस.टी. संग्रहण की स्थिति में उक्त परिपत्रों में दी गयी स्पष्ट व्यवस्था के अनुसार

सम्बन्धित आवंटिति से जी.एस.टी. के रूप में प्राप्त की गयी अधिक धनराशि की वापसी की कार्यवाही सुनिश्चित करायी जाए।

भवदीय
(महेन्द्र वर्मा)
सचिव

पृष्ठांकन संख्या एवं दिनांक—उपरोक्त।

प्रतिलिपि— निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित—

1. सहायक निदेशक (सिस्टम) को उ.प्र. रेरा पोर्टल पर अपलोड करने हेतु।
2. मीडिया सलाहकार, उ.प्र. रेरा को बेबसाइट, व्हाट्सअप के रेरा इनसाइट्स तथा सोशल मीडिया पर अपलोड करने एवं प्रेस नोट निर्गमन हेतु।
3. अध्यक्ष, CREDAI एवं NAREDCO की विभिन्न शाखाओं को ई-मेल के माध्यम से सर्कुलर का अनुपालन सुनिश्चित कराने हेतु।

(महेन्द्र वर्मा)
सचिव

प्रेषक,

आयुक्त, राज्य कर
उत्तर प्रदेश।

सेवा में,

सचिव,

उ०प्र० भू-सम्पदा विनियामक प्राधिकरण।

लखनऊ

(जी०एस०टी० अनुभाग)

लखनऊ: दिनांक- 11-06-2026

महोदय,

कृपया अपने कार्यालय के पत्र सं० 5204/5204/यू०पी० रेरा/ 2026-27 दिनांक 23/05/26 का संदर्भ ग्रहण करने का कष्ट करें जिसके माध्यम से आपके द्वारा निम्नवत पृच्छा की गयी है-

“कतिपय प्रकरणों में यह संज्ञान में आ रहा है कि प्रमोटर द्वारा अपनी रियल इस्टेट परियोजना के आवंटिती(allottee) से प्राप्त होने वाली धनराशि पर जीएसटी के सम्बन्ध में निर्धारित दर से अधिक दर पर धनराशि प्राप्त की गयी है। अतः उपर्युक्त वर्णित स्थिति में सम्बन्धित आवंटिती द्वारा अधिक भुगतान की गयी जीएसटी की धनराशि वापसी की प्रक्रिया से अवगत कराने का कष्ट करें ताकि आवंटिती को वह धनराशि वापस प्राप्त हो सके।”

उक्त के संबंध में अवगत कराना है कि CBIC द्वारा जारी परिपत्र सं० 188 दिनांक 27-12-2022 (प्रति संलग्न) तथा इसके समतुल्य राज्य स्तर से जारी परिपत्र सं० 58 दिनांक 28-03-2023 के द्वारा इस संबंध में स्पष्ट व्यवस्था दी गयी है। कृपया उपरोक्तानुसार अवगत होते हुए अपने स्तर से आवश्यक कार्यवाही करने का कष्ट करें।

यह पत्र आयुक्त, राज्य कर, उ०प्र० महोदय के अनुमोदनोपरान्त प्रेषित किया जा रहा है।

भवदीय,

Digitally signed by
Shashanka Shekher Mishra
Date: 11-06-2026 15:35:17

(शशांक शेखर मिश्र)

अपर आयुक्त ग्रेड-1 (विधि/जी०एस०टी०)

राज्य कर उत्तर प्रदेश।

Fin Consultant ग्रेड ०.

19/06

2299
1316

FC/JS

2

सचिव, उ०प्र०

F. No. CBIC-20001/2/2022 - GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 27th December, 2022

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /
Commissioners of Central Tax (All)
The Principal Directors General / Directors General (All)

Madam/Sir,

**Subject: Prescribing manner of filing an application for refund by unregistered persons
-reg.**

Instances have been brought to the notice where the unregistered buyers, who had entered into an agreement/ contract with a builder for supply of services of construction of flats/ building, etc. and had paid the amount towards consideration for such service, either fully or partially, along with applicable tax, had to get the said contract/ agreement cancelled subsequently due to non-completion or delay in construction activity in time or any other reasons. In a number of such cases, the period for issuance of credit note on account of such cancellation of service under the provisions of section 34 of the Central Goods and Service Tax Act, 2017 (hereinafter referred to as 'CGST Act') may already have got expired by that time. In such cases, the supplier may refund the amount to the buyer, after deducting the amount of tax collected by him from the buyer.

1.2 Similar situation may arise in cases of long-term insurance policies where premium for the entire period of term of policy is paid upfront along with applicable GST and the policy is subsequently required to be terminated prematurely due to some reasons. In some cases, the time period for issuing credit note under the provisions of section 34 of the CGST Act may have already expired and therefore, the insurance companies may refund only the proportionate premium net off GST.

1.3 Representations have been received requesting for providing a facility to such unregistered buyers/ recipients for claiming refund of amount of tax borne by them in the event of cancellation of the contract/agreement for supply of services of construction of flat/ building or on termination of long-term insurance policy.

2. It would be pertinent to mention that sub-section (1) of section 54 of the CGST Act already provides that any person can claim refund of any tax and interest, if any, paid on such

tax or any other amount paid by him, by making an application before the expiry of two years from the relevant date in such form and manner as may be prescribed. Further, in terms of clause (c) of sub-section (8) of section 54 of the CGST Act, in cases where the unregistered person has borne the incidence of tax and not passed on the same to any other person, the said refund shall be paid to him instead of being credited to Consumer Welfare Fund (CWF).

2.1 In order to enable such unregistered person to file application for refund under sub-section (1) of section 54, in cases where the contract/agreement for supply of services of construction of flat/ building has been cancelled or where long-term insurance policy has been terminated, a new functionality has been made available on the common portal which allows unregistered persons to take a temporary registration and apply for refund under the category '**Refund for Unregistered person**'. Further, sub-rule (2) of rule 89 of Central Goods and Service Tax Rules, 2017 (hereinafter referred to as 'CGST Rules') has been amended and statement 8 has been inserted in FORM GST RFD-01 vide Notification No. 26/2022-Central Tax dated 26.12.2022 to provide for the documents required to be furnished along with the application of refund by the unregistered persons and the statement to be uploaded along with the said refund application.

3. In order to ensure uniformity in the implementation of the above provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168(1) of the CGST Act, hereby clarifies the following:

4. **Filing of refund application**

4.1 The unregistered person, who wants to file an application for refund under sub-section (1) of section 54 of CGST Act, in cases where the contract/agreement for supply of services of construction of flat/ building has been cancelled or where long-term insurance policy has been terminated, shall obtain a temporary registration on the common portal using his Permanent Account Number (PAN). While doing so, the unregistered person shall select the same state/UT where his/her supplier, in respect of whose invoice refund is to be claimed, is registered. Thereafter, the unregistered person would be required to undergo Aadhaar authentication in terms of provisions of rule 10B of the CGST Rules. Further, the unregistered person would be required to enter his bank account details in which he seeks to obtain the refund of the amount claimed. The applicant shall provide the details of the bank account which is in his name and has been obtained on his PAN.

4.2 The application for refund shall be filed in **FORM GST RFD-01** on the common portal under the category '**Refund for unregistered person**'. The applicant shall upload **statement 8** (in pdf format) and all the requisite documents as per the provisions of sub-rule (2) of rule 89 of the CGST Rules. The refund amount claimed shall not exceed the total amount of tax declared on the invoices in respect of which refund is being claimed. Further, the applicant shall also upload the certificate issued by the supplier in terms of clause (kb) of sub-rule (2) of rule 89 of the CGST Rules along with the refund application. The applicant shall also upload any other document(s) to support his claim that he has paid and borne the incidence of tax and that the said amount is refundable to him.

4.3 Separate applications for refund have to be filed in respect of invoices issued by different suppliers. Further, where the suppliers, in respect of whose invoices refund is to be claimed, are registered in different States/UTs, the applicant shall obtain temporary registration in the each of the concerned States/UTs where the said supplier are registered.

4.4 Where the time period for issuance of credit note under section 34 of the CGST Act has not expired at the time of cancellation/termination of agreement/contract for supply of services, the concerned suppliers can issue credit note to the unregistered person. In such cases, the supplier would be in a position to also pay back the amount of tax collected by him from the unregistered person and therefore, there will be no need for filing refund claim by the unregistered persons in these cases. Accordingly, the refund claim can be filed by the unregistered persons only in those cases where at the time of cancellation/termination of agreement/contract for supply of services, the time period for issuance of credit note under section 34 of the CGST Act has already expired.

5. **Relevant date for filing of refund:**

As per sub-section (1) of section 54 of the CGST Act, time period of two years from the relevant date has been specified for filing an application of refund. Further, the relevant date in respect of cases of refund by a person other than supplier is the date of receipt of goods or services or both by such person in terms of provisions of clause (g) in Explanation (2) under section 54 of the CGST Act. However, in respect of cases where the supplier and the unregistered person (recipient) have entered into a long-term contract/ agreement for the supply, with the provision of making payment in advance or in instalments, for example- construction of flats or long-term insurance policies, if the contract is cancelled/ terminated before completion of service for any reason, there may be no date of receipt of service, to the extent supply has not been made/ rendered. Therefore, in such type of cases, it has been decided that for the purpose of determining relevant date in terms of clause (g) of Explanation (2) under section 54 of the CGST Act, **date of issuance of letter of cancellation of the contract/ agreement for supply by the supplier** will be considered as the date of receipt of the services by the applicant.

6. **Minimum refund amount**

Sub-section (14) of section 54 of the CGST Act provides that no refund under sub-section (5) or sub-section (6) shall be paid to an applicant, if amount is less than one thousand rupees. Therefore, no refund shall be claimed if the amount is less than one thousand rupees.

7. The proper officer shall process the refund claim filed by the unregistered person in a manner similar to other RFD-01 claims. The proper officer shall scrutinize the application with respect to completeness and eligibility of the refund claim to his satisfaction and issue the refund sanction order in FORM GST RFD-06 accordingly. The proper officer shall also upload a detailed speaking order along with the refund sanction order in FORM GST RFD-06.

7.1 In cases where the amount paid back by the supplier to the unregistered person on cancellation/termination of agreement/contract for supply of services is less than amount paid by such unregistered person to the supplier, only the proportionate amount of tax involved in such amount paid back shall be refunded to the unregistered person.

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

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

(Sanjay Mangal)
Principal Commissioner (GST)



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

**Letter No. GST/2022-23/ 58 /State Tax
Lucknow: Dated: 28/03/2023**

To,

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

Subject: Prescribing manner of filing an application for refund by unregistered persons-reg.

Instances have been brought to the notice where the unregistered buyers, who had entered into an agreement/ contract with a builder for supply of services of construction of flats/ building, etc. and had paid the amount towards consideration for such service, either fully or partially, along with applicable tax, had to get the said contract/ agreement cancelled subsequently due to non-completion or delay in construction activity in time or any other reasons. In a number of such cases, the period for issuance of credit note on account of such cancellation of service under the provisions of section 34 of the Uttar Pradesh Goods and Service Tax Act, 2017 (hereinafter referred to as 'UPGST Act') may already have got expired by that time. In such cases, the supplier may refund the amount to the buyer, after deducting the amount of tax collected by him from the buyer.

1.2 Similar situation may arise in cases of long-term insurance policies where premium for the entire period of term of policy is paid upfront along with applicable GST and the policy is subsequently required to be terminated prematurely due to some reasons. In some cases, the time period for issuing credit note under the provisions of section 34 of the UPGST Act may have already expired and therefore, the insurance companies may refund only the proportionate premium net off GST.

1.3 Representations have been received requesting for providing a facility to such unregistered buyers/ recipients for claiming refund of amount of tax borne by them in the event of cancellation of the contract/agreement for supply of services of construction of flat/ building or on termination of long-term insurance policy.

2. It would be pertinent to mention that sub-section (1) of section 54 of the UPGST Act already provides that any person can claim refund of any tax and interest, if any, paid on such tax or any other amount paid by him, by making an application before the expiry of two

years from the relevant date in such form and manner as may be prescribed. Further, in terms of clause (e) of sub-section (8) of section 54 of the UPGST Act, in cases where the unregistered person has borne the incidence of tax and not passed on the same to any other person, the said refund shall be paid to him instead of being credited to Consumer Welfare Fund (CWF).

2.1 In order to enable such unregistered person to file application for refund under sub-section (1) of section 54, in cases where the contract/agreement for supply of services of construction of flat/ building has been cancelled or where long-term insurance policy has been terminated, a new functionality has been made available on the common portal which allows unregistered persons to take a temporary registration and apply for refund under the category '*Refund for Unregistered person*'. Further, sub-rule (2) of rule 89 of Uttar Pradesh Goods and Service Tax Rules, 2017 (hereinafter referred to as 'UPGST Rules') has been amended and statement 8 has been inserted in FORM GST RFD-01 vide Notification No. 04/XI-2-23-9(42)/17T.C.65-U.P.GST Rules-2017-Order-(267)-2023 dt 20.03.2023 to provide for the documents required to be furnished along with the application of refund by the unregistered persons and the statement to be uploaded along with the said refund application.

3. In order to ensure uniformity in the implementation of the above provisions of the law across field formations, the Commissioner, in exercise of its powers conferred by section 168 of the UPGST Act, hereby clarifies the following:

4. **Filing of refund application**

4.1 The unregistered person, who wants to file an application for refund under sub-section (1) of section 54 of UPGST Act, in cases where the contract/agreement for supply of services of construction of flat/ building has been cancelled or where long-term insurance policy has been terminated, shall obtain a temporary registration on the common portal using his Permanent Account Number (PAN). While doing so, the unregistered person shall select the same state/UT where his/her supplier, in respect of whose invoice refund is to be claimed, is registered. Thereafter, the unregistered person would be required to undergo Aadhaar authentication in terms of provisions of rule 10B of the UPGST Rules. Further, the unregistered person would be required to enter his bank account details in which he seeks to obtain the refund of the amount claimed. The applicant shall provide the details of the bank account which is in his name and has been obtained on his PAN.

4.2 The application for refund shall be filed in **FORM GST RFD-01** on the common portal under the category '**Refund for unregistered person**'. The applicant shall upload **statement 8** (in pdf format) and all the requisite documents as per the provisions of sub-rule (2) of rule 89 of the UPGST Rules. The refund amount claimed shall not exceed the total amount of tax declared on the invoices in respect of which refund is being claimed. Further, the applicant shall also upload the certificate issued by the supplier in terms of clause (kb) of sub-rule (2) of rule 89 of the UPGST Rules along with the refund application. The applicant

4.3 Separate applications for refund have to be filed in respect of invoices issued by different suppliers. Further, where the suppliers, in respect of whose invoices refund is to be claimed, are registered in different States/UTs, the applicant shall obtain temporary registration in the each of the concerned States/UTs where the said supplier are registered.

4.4 Where the time period for issuance of credit note under section 34 of the UPGST Act has not expired at the time of cancellation/termination of agreement/contract for supply of services, the concerned suppliers can issue credit note to the unregistered person. In such cases, the supplier would be in a position to also pay back the amount of tax collected by him from the unregistered person and therefore, there will be no need for filing refund claim by the unregistered persons in these cases. Accordingly, the refund claim can be filed by the unregistered persons only in those cases where at the time of cancellation/termination of agreement/contract for supply of services, the time period for issuance of credit note under section 34 of the UPGST Act has already expired.

5. Relevant date for filing of refund:

As per sub-section (1) of section 54 of the UPGST Act, time period of two years from the relevant date has been specified for filing an application of refund. Further, the relevant date in respect of cases of refund by a person other than supplier is the date of receipt of goods or services or both by such person in terms of provisions of clause (g) in Explanation (2) under section 54 of the UPGST Act. However, in respect of cases where the supplier and the unregistered person (recipient) have entered into a long-term contract/ agreement for the supply, with the provision of making payment in advance or in instalments, for example- construction of flats or long-term insurance policies, if the contract is cancelled/ terminated before completion of service for any reason, there may be no date of receipt of service, to the extent supply has not been made/ rendered. Therefore, in such type of cases, it has been decided that for the purpose of determining relevant date in terms of clause (g) of Explanation (2) under section 54 of the UPGST Act, **date of issuance of letter of cancellation of the contract/ agreement for supply by the supplier** will be considered as the date of receipt of the services by the applicant.

6. Minimum refund amount

Sub-section (14) of section 54 of the UPGST Act provides that no refund under sub-section (5) or sub-section (6) shall be paid to an applicant, if amount is less than one thousand rupees. Therefore, no refund shall be claimed if the amount is less than one thousand rupees.

7. The proper officer shall process the refund claim filed by the unregistered person in a manner similar to other RFD-01 claims. The proper officer shall scrutinize the application with respect to completeness and eligibility of the refund claim to his satisfaction and issue the refund sanction order in FORM GST RFD-06 accordingly. The proper officer shall also upload a detailed speaking order along with the refund sanction order in FORM GST RFD-06.


upload a detailed speaking order along with the refund sanction order in FORM GST RFD-06.

7.1 In cases where the amount paid back by the supplier to the unregistered person on cancellation/termination of agreement/contract for supply of services is less than amount paid by such unregistered person to the supplier, only the proportionate amount of tax involved in such amount paid back shall be refunded to the unregistered person.

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

9. Difficulty, if any, in the implementation of this Circular may be brought to the notice of the Undersigned.

By Order,

 28/3/23

(Ministhy S.)

Commissioner, State Tax, U.P.

Copy To:

1. Joint Commissioner (I.T.), State Tax HQ, Lucknow for uploading the Circular on the Departmental Website.

Additional Commissioner (GST)

State Tax HQ, Lucknow.