**FAQs on Goods & Services Tax**

**14. Refunds**

**Q 6. Whether purchases made by Embassies or UN be taxed or exempted?**

Ans. It will be taxed, which later on can be claimed as refund by them.

[The United Nations Organization and Consulates or Embassies are required to take a Unique Identity Number and purchases made by them will be reflected against their number in the return of outward supplies of the supplier and refunds of taxes can be granted. A separate process will be notified in the Rules.

**Q 7. What is the time limit for taking refund?**

Ans. The person concerned is required to file the application before expiry of two years from the relevant date, as given in the explanation to section 38 of MGL.

Source:http://cbec.gov.in/resources//htdocscbec/deptt\_offcr/faqongst.pdf;jsessionid=825C7C194F0FC0652FFE5A809FE81F69

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