

**To be issued where the ITC of one supplier in one financial year exceeds
Rs. 5 lacs**

**FORMAT FOR CERTIFICATE FROM A CHARTERED ACCOUNTANT OR COST
ACCOUNTANT**

**TAKE IT ON LETTER HEAD OF THE CA OR CMA
[DELETE ABOVE]**

TO WHOM IT MAY CONCERN

We have examined the books of accounts and relevant GST returns including GSTR 3B and GSTR 1 with respect to discharge of GST liability against invoices issued by _____ (name of the Company who has issued the invoices) in the name of [Name of company who has availed ITC] [Recipient] having GSTIN _____ registered in the state of _____ for the financial year _____

In reference to the above, we hereby certify as under:

- A. _____ (name of the Company who has issued the invoices) (hereinafter referred to as "Supplier"), having registered office at _____, with PAN Number _____ and CIN Number _____ (delete if not applicable) is registered under GST having GSTIN _____. During the financial year _____ supplier has issued invoices to recipient as listed in Schedule - I to this certificate (hereafter referred to as Schedule of Invoices).
- B. That the supplier has supplied the underlying Goods / Services [delete which is not applicable] to the recipient in compliance with the GST law and allied rules.
- C. That the supplier has raised Schedule Invoices on recipient during the financial year _____ in conformity with the provisions of section 31 of Central Goods and Service Tax Act, 2017 ('CGST Act, 2017') and relevant SGST Act ('SGST Act, 2017') read with rule 46 of Central Goods and Service

Tax Rules, 2017 ('CGST Rules, 2017') along with such other provisions of law as were applicable at the time of raising the said invoices.

- D. That the supplier has charged appropriate GST on the Schedule Invoices in accordance with the provisions of CGST Act, 2017 and relevant SGST Act, 2017.
- E. That the supplier has discharged GST liability in full on the Schedule Invoices to the appropriate authority as mandated by applicable laws.
- F. That the supplier has collected full payment from the recipient against the Schedule Invoices along with GST charged thereon.
- G. That at the time of filing of applicable GST returns (GSTR-1), Supplier, for errors and omissions solely attributable to them, failed to mention GSTIN of the recipient against the Schedule Invoices and declared the same as B2C invoices/ **declared the same erroneously in someone elses GSTIN**
- H. That the supplier has deposited GST as charged by them on the Schedule Invoices, in full, to the appropriate authority as mandated by applicable GST laws and recipient is the sole beneficiary and claimant of input tax credit against the said invoices.

[Name of CA / CMA]

M. No. _____

[FIRM NAME]

Chartered Accountants

FR NO. _____

UDIN No.:

Place: _____

Date: _____

