

To be issued where the ITC of one supplier in one financial year is below

Rs. 5 lacs

**FORMAT FOR CERTIFICATE FROM SUPPLIER TO BE TAKEN ON LETTER
HEAD OF THE SUPPLIER**

[DELETE ABOVE]

CERTIFICATE

TO WHOM IT MAY CONCERN

Declaration cum Undertaking with respect to discharge of GST liability against invoices issued in the name of [Name of company who has availed ITC] [XXXX – company name abbreviation] having GSTIN [] registered in the state of [] for the financial year []

I [] (name), [] (designation), in [] (name of the Company who has issued the invoices) (hereinafter referred to as "We"), having registered office at [], with PAN Number [] and CIN Number [] (delete if not applicable) am competent and duly authorized to issue this declaration cum undertaking . We hereby declare and confirm that we have issued tax invoices to [XXXX] from our office situated at [] having GSTIN [] during the financial year []. We have enclosed details of tax invoices issued to [XXXX] as Annexure – I to this declaration (hereafter referred to as Schedule of Invoices).

With respect to the Schedule Invoices issued to [XXXX] during the captioned financial year, we further declare:

1. That we have raised Schedule Invoices on [XXXX] 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.

2. That we have supplied the underlying **Goods / Services [delete which is not applicable]** to the recipient in compliance with the GST law and allied rules.
3. That we have charged appropriate GST on the Schedule Invoices in accordance with the provisions of CGST Act, 2017 and relevant SGST Act, 2017.
4. That we have discharged GST liability in full on the Schedule Invoices to the appropriate authority as mandated by applicable laws.
5. That we have collected full payment from **[XXXX]** against the Schedule Invoices along with GST charged thereon.
6. That at the time of filing of applicable GST returns (GSTR-1), we have, for errors and omissions solely attributable to us, failed to mention GSTIN of **[XXXX]** against the Schedule Invoices and declared the same as B2C invoices **/ declared the same erroneously in someone elses GSTIN**
7. That we have deposited GST as charged by us on the Schedule Invoices, in full, to the appropriate authority as mandated by applicable GST laws and **[XXXX]** is the sole beneficiary and claimant of input tax credit against the said invoices.
8. That no other taxable person (within the provisions of CGST Act, 2017) or entity has claimed GST on the above mentioned invoices apart from **[XXXX]**.
9. That we would keep the appropriate authority or **[XXXX]**, as the case maybe indemnified in case the above-mentioned GST credit is claimed by any taxable person other than **[XXXX]**.
10. That we would keep **[XXXX]** indemnified in case the Government authorities recovers/ disallows the input tax credit claimed by **[XXXX]** against the Schedule Invoices.

Signature : _____
Name in block letters : _____
Designation of the signatory : _____
Name of the Company or entity : _____
Place : _____
Date : _____

Annexure – I

**Schedule of Invoices raised by us on [Name of company who has availed
ITC]**

Sr. No.	Date of Invoice	Invoice No.	Taxable Value	IGST	CGST	SGST	C. Cess	Total Tax
		Total						

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