Annexure-A

DECLARATION

TO WHOMSOEVER IT MAY CONCERN

<<Particulars of Vendor>>

Legal Name of Entity:	
Trade Name of Entity:	
Registered office Address:	
PAN:	
GSTIN:	*<<in case of multiple GSTINs, all GSTINs to be captured>>*

<<Applicability of E-invoicing>>

Please select the applicable response under column 'C' in respect of details set out in column 'B'

Case No. (A)	Aggregate Turnover at PAN level (in any preceding financial year from FY 17-18 onwards) (B)	Select the applicable case (C)
1	More than INR 500 crores	☐
2	Less than or equals to INR 500 crores	☐
3	Specific category excluded from compliance to e-invoicing, as notified	☐

<<Declaration>>

I/We <<Name of Authorised Signatory>>of << Trade name / Legal name of the Vendor >> (hereinafter called as "the Firm or the Company") do hereby declare –

<<if Case No. 1 is applicable and vendor issues e-invoice>>

that the aggregate turnover of "the Firm or the Company" computed as per Section 2(6) of Central Goods and Service Tax Act, 2017 exceed the limit prescribed for generation of an unique Invoice Registration Number (IRN) and QR code as per the provisions of Central Goods and Services Tax Act, 2017 and rules thereunder ("GST Law"). Accordingly, we are covered under the ambit of GST e-invoicing provisions w.e.f. 01 October 2020 and therefore the invoices, debit notes, credit notes or any other prescribed document under e-invoicing issued/raised by us duly complies with the notified e-invoicing provisions.

Further, any invoice or document issued by "the Firm or the Company" to Ministry of Railways having GSTIN <<"concerned state railways' GSTIN">> shall be properly and timely reported under respective returns under GST by "the Firm or the Company" in line with the notified provisions and the applicable tax collected from Ministry of Railways shall be timely and correctly paid to the respective Government by us.

We acknowledge that information furnished above are true to the best of our knowledge. In case any of the above information is found to be incorrect at a later date or due to failure on our part to comply with the relevant laws/

regulations and if any GST liability, interest, penalties or any other amount becomes payable or input tax credit is denied toMinistry of Railways having GSTIN <<"concerned state railways GSTIN">>,we shall indemnify for the same.

<<if Case No. 1 is applicable, however vendor does not issues e-invoice in respect of invoices dated October 2020.

Please not that this is not applicable where invoice issued by Case No. 1 vendor are dated after October 2020 i.e., are dated November 2020 and onwards. In such a case, MoR shall not accept such non e-invoice compliant invoice)

that the aggregate turnover of "the Firm or the Company" computed as per Section 2(6) of Central Goods and Service Tax Act, 2017 exceed the limit prescribed for generation of an unique Invoice Registration Number (IRN) and QR code as per the provisions of Central Goods and Services Tax Act, 2017 and rules thereunder ("GST Law"). Accordingly, we are covered under the ambit of GST e-invoicing provisions w.e.f. 1 October 2020. However, owing to relaxation provided from such compliance for the month of October 2020, the invoices, debit notes, credit notes or any other prescribed document are not in compliance to respective e-invoicing provisions. However, QR code having embedded IRN shall be obtained for such document within 30 days of date of invoice and revised document with QR code shall be issued/raised by us which shall be duly compliant with the notified e-invoicing provisions.

Further, any invoice or document issued by "the Firm or the Company" to Ministry of Railways having GSTIN <<"concerned state railways' GSTIN">> shall be properly and timely reported under respective returns under GST by "the Firm or the Company" in line with the notified provisions and the applicable tax collected from Ministry of Railways shall be timely and correctly paid to respective Government by us.

We acknowledge that information furnished above are true to the best of our knowledge. In case any of the above information is found to be incorrect at a later date or due to failure on our part to comply with the relevant laws/ regulations and if any GST liability, interest, penalties or any other amount becomes payable or input tax credit is denied toMinistry of Railways having GSTIN <<"concerned state railways GSTIN">>,we shall indemnify for the same.

<<if Case No. 2 is applicable>>

that the aggregate turnover of "the Firm or the Company" computed as per Section 2(6) of Central Goods and Service Tax Act, 2017 does not exceed limit prescribed for generation of an unique Invoice Registration Number (IRN) and QR code as per the provisions of Central Goods and Services Tax Act, 2017 and rules thereunder ("GST Law"). Accordingly, we are not covered under the ambit of GST e-invoicing provisions w.e.f. 1 October 2020. Further, we do hereby declare that once the said provisions are made applicable to "the Firm or the Company", we shall issue the duly complied e-invoices under GST.

Further, any invoice or document issued by "the Firm or the Company" to Ministry of Railways having GSTIN <<"concerned state railways' GSTIN">> shall be properly and timely reported under respective returns under GST by "the Firm or the Company" in line with the notified provisions and the applicable tax collected from Ministry of Railways shall be timely and correctly paid to respective Government by us.

We acknowledge that information furnished above are true to the best of our knowledge. In case any of the above information is found to be incorrect at a later date or due to failure on our part to comply with the relevant laws/ regulations and if any GST liability, interest, penalties or any other amount becomes payable or input tax credit is

denied to Ministry of Railways having GSTIN <<"concerned state railways GSTIN">>,we shall indemnify for the same.

<<if Case No. 3 is applicable>>

that the aggregate turnover of "the Firm or the Company" computed as per Section 2(6) of Central Goods and Service Tax Act, 2017 though exceeds limit prescribed for generation of an Invoice Registration Number (IRN) and QR code as per the provisions of Central Goods and Services Tax Act, 2017 and rules thereunder ("GST Law"), however, "the Firm or the Company" has been specifically excluded from the requirement to comply with GST e-invoicing provisions vide Notification No. 13/2020-Central Tax dated 21st March, 2020, as amended. Accordingly, we are not covered under the ambit of GST e-invoicing provisions w.e.f. 1 October 2020.

Further, any invoice or document issued by "the Firm or the Company" to Ministry of Railways having GSTIN <<"concerned state railways' GSTIN">> shall be properly and timely reported under respective returns under GST by "the Firm or the Company" in line with the notified provisions and the applicable tax collected from Ministry of Railways shall be timely and correctly paid to the respective Government by us.

We acknowledge that information furnished above are true to the best of our knowledge. In case any of the above information is found to be incorrect at a later date or due to failure on our part to comply with the relevant laws/ regulations and if any GST liability, interest, penalties or any other amount becomes payable or input tax credit is denied to Ministry of Railways having GSTIN <<"concerned state railways GSTIN">>, we shall indemnify for the same.

<<Authentication>>

For and on behalf on *<<Trade Name / Legal Name of the Vendor>>*

(Signature of Authorised Signatory)

Name:

Date:

Place: