

**RECOMMENDED FORMAT FOR APPLICABILITY OF E-  
INVOICE TO BE TAKEN FROM SUPPLIER**

**- CA SWAPNIL MUNOT, PUNE**

TO BE PRINTED ON THE LETTERHEAD

To whomsoever, it may concern.

We M/s. \_\_\_\_\_ having PAN \_\_\_\_\_  
and GSTIN Registration Number \_\_\_\_\_ hereby undertake that, provisions of E-Invoice  
as per Rule 48 of CGST Rules 2017:

- a)  Is applicable to us from 1<sup>st</sup> oct 2020 or
- b)  Will be applicable to us from 1<sup>st</sup> January 2021 or
- c)  is not applicable to us as per notification issued by government till date, as our aggregate  
Turnover (as per Section 2(6) of Central Goods and Services Tax Act, 2017) for does not exceed  
the prescribed threshold (as on the date of this declaration) for generation a Unique Invoice  
Registration Number (IRN) as per the provisions of Central Goods and Services Tax Act, 2017 and  
rules there under ("GST Law"). Further, we also undertake that in future, if our aggregate turnover  
exceeds the current threshold or revised threshold notified by Government of India at any future  
date, then we shall issue e-invoice and credit/debit note in compliance with the required provisions  
of GST Law.

[ Select  any one from above (a), (b), (c) as applicable and strike out  which is not applicable]

In case of any queries from any State or Centre Goods and Services Tax Authorities on applicability of E-  
invoice, M/s. \_\_\_\_\_ will be solely responsible.

Yours Truly,

For M/s

Authorized Signatory

Name: \_\_\_\_\_

Designation: \_\_\_\_\_