



केन्द्रीय भण्डारण निगम
(भारत सरकार का उपक्रम)
CENTRAL WAREHOUSING CORPORATION
(A Govt. of India Undertaking)
जन-जन के लिए भण्डारण/Warehousing for Everyone

No. CWC/FD-Taxation/GST/2023-24

Dated: 16-07-2023

GST CIRCULAR NO. 57

Sub: Undertaking/Declaration to be obtained from Vendors/Suppliers w.r.t. E-Invoicing as per GST Law

Ref: (i) GST Circular No. 28 dated 28th October 2020

(ii) CBIC Notification No. 10/2023-Central Tax dated 10th May 2023

1. It was informed vide circular at ref (i) above that e-invoicing has been made mandatory w.e.f. 01.10.2020 for organizations having turnover exceeding Rs.500 crore.
2. The CBIC vide notification at ref (ii) above has notified that e-invoicing shall be applicable for the taxpayers having aggregate turnover exceeding Rs. 5 crore w.e.f 01.08.2023.
3. In view of above, in case any vendor is not providing an e-invoice, an undertaking as per format at Annexure – A should be obtained from them.

(RR Aggarwal)
GGM (Fin)

Distribution to:

1. All HoDs, CWC CO, New Delhi
2. All Regional Managers of CWC
3. All DGMs/AGMs/Managers/ (Sr.) Asstt. Managers /Accountants in Finance, Accounts & Internal Audit Wings of all ROs/COs.

Copy for information to:

1. GM(F&A), CWC, Corporate Office, New Delhi
2. GGM(F&A), CWC, Corporate Office, New Delhi
3. Director (Finance)/Director (Personnel), CWC, CO, New Delhi
4. MD, CWC, CO, New Delhi
5. PPS to GGM (systems), CWC, CO, New Delhi with the request to place this Circular on CWC's website under GST circulars

<< To be printed on the Letterhead >>

Date: << to be inserted >>

DECLARATION RELATED TO IRN COMPLIANCES TO <<NAME OF THE ENTITY >>

We, << Name to be inserted >> (PAN: << PAN to be inserted >>), hereby declare that the provisions of Notification 71/2019 – Central Tax dated 13 December 2019 read with Notification 13/2020 - Central Tax dated 21 March 2020 and subsequent notifications thereof, latest being Notification 10/2023-Central Tax dated 10 May 2023 relating to E-invoicing and generation of Invoice Reference Number ('IRN') do not apply to invoices / debit notes / credit notes issued to us and hence we shall continue to issue our invoices without the reference to IRN, QR code and other requirements that are being made applicable under the notification effective 1 August 2023.

We further declare that as and when the provisions related to IRN and QR code are made applicable to us, we shall forthwith intimate << entity name to be inserted >> ('the Company') and issue documents duly complying with the requirements specified under the GST law to the Company from the relevant date.

We hereby confirm that the information furnished above is true & correct and acknowledge our obligation to forthwith intimate the Company in the event of any change therein. We also acknowledge our obligation to comply with the said requirements in respect of other documents, besides invoices and debit/ credit notes, issued by us to the Company, as and when notified by the Government.

The declaration above has been furnished in respect of all GST registrations held by us (including but not limited to the ones mentioned in the Annexure below) on the date of this letter and shall be deemed to have been furnished in respect of all our GST registrations including GST registrations subsequently obtained by us unless expressly excluded in a communication.

Yours Truly,

For << Name to be inserted >>

Authorized Signatory

Name: << Name to be inserted >>

Designation: << Name to be inserted >>

Annexure:

List of GST registrations of << Name to be inserted >> for which this declaration is given:

Sr. No.	State	GST registration number