

// In the letter head of the Supplier//

**Certificate wrt as per Circular No. 183/15/2022-GST dated 27-12-2022 issued  
by Central Board of Indirect Taxes and Customs, New Delhi**

**TO WHOM SO EVER IT CONCEN**

We, M/s.....holders of GSTN .....having principal  
place of business at.....and allotted to.....as  
Jurisdictional/Administrative Office for GST purpose, here by certify

- That we have supplied goods/services vide our invoices as detailed in the annexure attached to this certificate to M/s.....holders of GSTN .....having principal place of business at.....
- That in respect of the invoices as mentioned in the Annexure to this certificate, we have not filed FORM GSTR-1 for the tax period. However, we declare that in respect of the invoices, we have made supplies to the said registered person and the tax on such supplies has been paid by us in our return in FORM GSTR 3B for the tax period. (OR)
- That in respect of the invoices as mentioned in the Annexure to this certificate we have filed FORM GSTR-1 as well as return in FORM GSTR-3B for the said tax period but could not report the said supply in FORM GSTR-1. However, we declare that in respect of the invoices we have made supplies to the said registered person and the tax on such supplies has been paid by us in our return in FORM GSTR 3B for the tax period. (OR)
- that in respect of the invoices as mentioned in the Annexure to this certificate, we have issued invoices as per Rule 46 of CGST Rules, 2017 containing GSTIN of the recipient, but we have wrongly reported the said supply as B2C supply, instead of B2B supply, in our FORM GSTR-1 for the said tax period. However, we declare that in respect of the invoices we have made supplies to the said registered person and the tax on such supplies has been paid by us in our return in FORM GSTR 3B for the tax period. (OR)

- that in respect of the invoices as mentioned in the Annexure to this certificate, we have filed FORM GSTR-1 as well as return in FORM GSTR-3B for a tax period, but we have declared the supply with wrong GSTIN of the recipient in FORM GSTR-1. However, we declare that in respect of the invoices we have made supplies to the said registered person and the tax on such supplies has been paid by us in our return in FORM GSTR 3B for the tax period.

This certificate is issued to the aforesaid registered person only for the difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for FY 2017-18 and 2018-19 with reference to our supplies in respect of the detailed in the annexure, as per Circular No. 183/15/2022-GST dated 27-12-2022 issued by Central Board of Indirect Taxes and Customs.

We do hereby declare that what is stated above is true to the best of our information and belief.

Signature of the Authorised Person with seal

Place:

Date:

**(Strike out whichever portion is not required)**

**ANNEXURE**

Invoice details for the supplies made to M/s..... holders of GSTN  
.....having principal place of business  
at.....

Sl.No	Invoice No and Date	Taxable value	IGST	CGST	SGST	Cess
1						
2						
3						
4						
5						

Signature of the Authorised Person with seal

Place:

Date: