

Declaration to be added in Invoice

The following clause has been inserted via Notification No.14/2022- Central Tax dated 5th July, 2022 in rule 46, after clause (r), namely:

Rule 46(s) of CGST Rules, 2017

It is an additional requirement [Declaration under Rule 46(s)] that needs to be fulfilled while generating a tax invoice by the registered person to whom by virtue of turnover, e-invoicing would have been applicable as per rule 48(4) of CGST Rules, 2017 but is not generating e-invoices due to certain exemptions notified by Govt.

The following declaration shall be added to the tax invoice for cases where the e-invoice is not being generated -

“I/We hereby declare that though our aggregate turnover in any preceding financial year from 2017-18 onwards is more than the aggregate turnover notified under sub-rule (4) of rule 48, we are not required to prepare an invoice in terms of the provisions of the said sub-rule.”

Following taxpayers will have to comply with the requirement of “Declaration under Rule 46(s)”

- Registered persons who are generating e-invoices for B2B supplies will have to add the above declaration for B2C invoices.
- Registered persons whose turnover exceeds the notified limit but were exempted as prescribed by Government:
 - Special Economic Zone Units
 - Insurers
 - Banking companies or financial institutions, including a non-banking financial company (NBFC)
 - Goods Transport Agency (GTA) supplying services in relation to transportation of goods by road in a goods carriage
 - Suppliers of passenger transportation service
 - Suppliers of services by way of admission to an exhibition of cinematograph films in multiplex screens
 - Persons registered in terms of Rule 14 of CGST Rules (OIDAR)