

Format for certificate by Chartered Accountant/Cost Accountant:

I/We, have examined the information including the information from GSTN Portal, records and books of accounts as certified and presented by the Client (M/s..... Address: GSTN) and certify the following:

Sl.NO.	Particulars	Amount (Rs.)
1)	Total accumulated Input Credit since 01.07.2017	
2)	Total Turnover since 01.07.2017	
	a) Under Chapter 86
	b) Under Chapters other than 86
3)	Output GST liability since 01.07.2017	
	a) Under Chapter 86
	b) Under Chapters other than 86
4)	Input Tax Credit already considered/utilized for Export and other lines of business	
5)	Input Tax Credit already reversed on GST portal and not available for use on date	

It is certified that an amount of Rs..... is available as additional input credit against the list of Purchase Orders placed by M/s. INTEGRAL COACH FACTORY, CHENNAI-600038, on the above firm, due to revision of GST rate from 5% to 12% after utilizing the input credit under chapters other than 86.

(Or)

It is certified that the additional input credit utilized due to change in GST from 5% to 12% is "NIL" against the list of Purchase Orders placed by M/s. INTEGRAL COACH FACTORY, CHENNAI-600038, on the above firm as the unabsorbed input credit due to differential GST rate (between input and output) has not been included in the quoted basic rate and the same was utilized under chapters other than 86.

We understand that this certificate is being produced by our client named above, for the purpose of availing revised GST of 12% as per the GST Notification No.14/2019 dt. 30.09.2019. We are aware that any false declaration in this respect will be in breach of the code of integrity under Rule 175(1)(i)(b) of the General Financial Rule for which our client or its successors can be debarred for up to two years as per 151(iii) of the General Financial Rules along with such other actions as may be permissible under law. We also undertake that we/our client shall indemnify the Administration against loss suffered due to any false declaration.

I am/We are also aware that I am/We are liable to be taken up under Chartered Accountant Act, 1949/Cost Accountants Act, 1959 along with such other actions as may be permissible under the Company and other relevant laws in case of any false/incorrect certification by us with respect to input credit and other parameters for availing input credit.

CA/CWA 's Signature:	Firm's authorized Signatory:
CA/CMA Regn. No.:	
Seal:	Seal:
Date:	Date: