



दिल्ली विश्वविद्यालय UNIVERSITY OF DELHI

No.FO/GST/Fin.XI/2025-26_

17/11/2025

GENERAL INSTRUCTIONS FOR ALL CONCERNED DEALING WITH SUPPLY/WORKS AND PAYMENTS TO THE VENDORS/SUPPLIERS IN THE UNIVERSITY OF DELHI

In accordance with the latest directives of the Central Tax vide Notification No.9/2025 dated 26th September 2025, Form GSTR-7 was amended to enable capture of **Invoice-wise reporting of tax deducted at source (TDS)**.

As per GOI Notification No.10/2023-Central Tax dated 10th May 2023, **those vendors whose turnover is Rs.5.00 crores or more are required to mandatorily GENERATE E-Invoice, File GSTR -1 & GSTR-3 B accurately** and on time as well as ensure that **all Invoices issued to the University of Delhi are correctly reported (as B2B) in their Returns mentioning University's GST Registration No. 07AAAGU0114N3Z8**.

In this regard, generation of e-invoice/invoice is mandatory by those vendors who are claiming GST containing following details:


1. Name, address, and GSTIN of the supplier
2. Consecutive invoice number (unique for each financial year)
3. Date of issue of invoice
4. Description of goods or services supplied
5. HSN Code / SAC Code
6. Quantity and unit (in case of goods)
7. Total value of supply (before tax)
8. Taxable value, rate, and amount of CGST/SGST/IGST/UTGST/Cess
9. Place of supply and name of the state
10. Whether tax is payable on a reverse charge basis (Yes/No)
11. Signature or digital signature of the supplier or authorized signatory
12. E-Invoice details (if applicable to the vendor/supplier).

However, **those vendors whose turnover is less than Rs.5.00 crores are not required to generate e-invoice**. They have to give the undertaking/declaration in the prescribed format as per **Annexure – A (enclosed)** duly signed by the owner/proprietor/authorised signatory with proper stamp and date.

Without submission of these information, no bill will be entertained for payment by the University of Delhi.

This is a mandatory requirement to avoid legal complications by the University of Delhi.

This has the approval of the competent authority.


Joint Finance Officer
University of Delhi

Copy for information to:

All HODs/ CEO IOE/ Director SDC/Chief Engineer/PIs/JR/DR/AR/Section officers

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DECLARATION FROM VENDOR REGARDING NON-APPLICABILITY OF E-INVOICING

Date-xxxxxxx

To

The University of Delhi,

XXXXXDelhi

GSTN-

Subject: Declaration confirming non-applicability of e-invoicing provisions under GST act, 2017 and indemnity against any liability arising therefrom.

Dear Sir,

We, [Name of the Supplier/Vendor], having GSTIN [____], and registered address at [Full Address], hereby declare that the **provisions of e-invoicing under Rule 48(4) of the CGST Rules, 2017** are not applicable to us for the financial year [insert relevant FY] as our aggregate turnover does not exceed the threshold limit prescribed for mandatory e-invoicing.

We further confirm that:

1. Our aggregate turnover during the preceding financial year was below ₹____, hence e-invoicing provisions are not applicable.
2. We are not otherwise notified under any specific category by the Government for mandatory e-invoicing.
3. The invoices issued by us are valid tax invoices under **Section 31 of the CGST Act, 2017 read with Rule 46 of the CGST Rules, 2017.**
4. In case e-invoicing becomes applicable to us in the future, we undertake to intimate you immediately and issue invoices with a valid IRN and QR code as required by law.

Further, we hereby **undertake and agree that if any statutory liability, penalty, interest, or loss arises to the University of Delhi** due to our **non-compliance with the e-invoicing provisions**, we shall be **solely responsible and liable to indemnify and compensate the University of Delhi** for any such liability or loss, including any consequential expenses incurred by them in this regard.

This declaration is issued to you on your request to comply with the requirements of GST e-invoicing provisions.

For [Name of Supplier/Vendor]

Authorized Signatory

[Name of Authorized Person]

[Designation]

[Date]

[Place]

[Signature with Seal]