TO WHOMSOEVER IT MAY CONCERN

This is to certify that the Gross Total Turnover of M/S OM COMMUNICATION (Prop. AVNEESH KUMAR PANDEY) (PAN No. CPX) (GST No. xxx) having registered office at Village & Po.- xxxx not exceeding 5 cror in any financial year from 2017-18 to 2023-24.

This certificate has been issues on the basis of GST return filled by the party.

Therefore, Rule 48(4) of Central Goods and Service Tax (CGST) Rules 2017 does not attract on the dealer, hence e-invoicing is not compulsory.