



India – Service invoice endorsement requirements

Supplier responsibilities for supplies pertaining to SEZ

As a Kyndryl supplier it is your responsibility to contact the **Kyndryl Location SEZ Compliance SPOC** to confirm whether a **service invoice endorsement** can be qualified.

You find **Kyndryl Location SEZ Compliance SPOC contact details below.**

Please follow the detailed invoicing instructions provided below:

1. Kyndryl supplier shall submit the Invoice that is compliant as per CGST Rule 46 to the Kyndryl Location SEZ Compliance SPOC and to ensure the following conditions:
 - (A) Invoice, which is not related to Authorized Operations, must be taxed and applicable IGST rate with amount is to be shown. There should be no CGST & SGST in the invoice.
 - (B) Invoice related to authorized operations, must mandatorily carry the statement “SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX”
 - (C) Supplier to ensure that a valid LUT/ARN is always in place, before raising the invoice. Any invoice with tax under claim of refund will be summarily rejected without any liability on Kyndryl.
2. Please note, that payment towards an invoice pertaining to supplies made to SEZ will be made only when appropriate filing in the GSTR-1 is done by the vendor within the applicable due dates, viz., 11th of the next month for previous month billings and the same is reflected in the GSTR-2A/2B of Kyndryl. Supplier shall issue the invoice in the manner as prescribed under CGST Rule 48 Para (2) [For Goods, please use triplicate and for services, please use duplicate.]
3. Valid LUT/ARN details along with its date must be included in the invoice and Purchase Order copies to be provided by Kyndryl supplier.
4. Kyndryl supplier to ensure that the invoice date is well within the validity period of LUT/ARN documents, and the details are matching in the invoice.
5. Kyndryl supplier to ensure that the PO related to import of software, are shared with the SEZ compliance SPOC along the copy of the invoice



6. Kyndryl supplier to ensure that the invoice is digitally signed. In the absence of digital signature.
7. Kyndryl supplier to ensure that the invoice is inked, signed, and stamped. Invoice must reach the Kyndryl Location SEZ Compliance SPOC within 3 days of its issuance but not beyond 30-days of service delivery, within which a Tax Invoice should be raised by the supplier, as per CGST rule 47.
8. Any inaccurate or incorrect details, such as GST registration number, LUT/ARN details, Bond, SAC, etc. not tallying with the Supplier profile are liable for rejection without any liability on Kyndryl.
9. Endorsed service invoice(s) would be delivered to email address specified in the invoice copy.

Kyndryl Location SEZ Compliance SPOC contact details

SEZ Location	Name	Email
Bangalore	Govinda Raju B V	govinda.raju.b.v@kyndryl.com
Chennai	Balaji Narayanamurthy	balaji.narayanamurthy@kyndryl.com
Gurgaon	Prashant Semwal	prashant.semwal@kyndryl.com
Hyderabad	Papana Ankireddy	papana.ankireddy@kyndryl.com
Pune	Nand Kishore Singh	nand.singh@kyndryl.com
Noida	Ravi Chaturvedi	ravi.chaturvedi@kyndryl.com