

**STANDARD GST COMPLIANCE CONTRACT**  
**FOR SUBCONTRACTED SERVICES**

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This Goods and Services Tax (GST) Compliance Agreement (the "Agreement") is entered into on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between:

**Contractor:** \_\_\_\_\_, having its principal place of business at \_\_\_\_\_, registered under GST with Registration Number (GSTIN) \_\_\_\_\_ (hereinafter referred to as the "Contractor", which expression shall include its successors and permitted assigns);

AND

**Subcontractor:** \_\_\_\_\_, having its principal place of business at \_\_\_\_\_, registered under GST with Registration Number (GSTIN) \_\_\_\_\_ (hereinafter referred to as the "Subcontractor", which expression shall include its successors and permitted assigns).

**1. PURPOSE & SCOPE**

The Contractor has engaged the Subcontractor to perform certain services under a primary subcontract agreement. This supplementary Agreement defines the specific terms, conditions, and obligations of both parties regarding compliance with the relevant Goods and Services Tax (GST) laws, regulations, and rules to ensure the seamless flow of Input Tax Credit (ITC).

**2. REPRESENTATIONS AND WARRANTIES OF THE SUBCONTRACTOR**

The Subcontractor hereby represents, warrants, and covenants to the Contractor that:

- a. It is a legally registered taxpayer under the applicable GST laws and possesses a valid active GSTIN as specified above.
- b. It shall maintain its GST registration in active and compliant status throughout the duration of the subcontracted services. Any change in GST status, registration, or constitution shall be communicated to the Contractor in writing within \_\_\_\_\_ days of such change.
- c. It possesses the necessary expertise and infrastructure to comply with all filing requirements, payment of taxes, and upload of invoice data under the GST regime.

**3. INVOICING AND TAX PAYMENT OBLIGATIONS**

1. **Valid GST Invoice:** The Subcontractor shall issue a valid tax invoice, debit note, or credit note, as the case may be, in accordance with the provisions of the GST laws. Each invoice must contain the correct GSTIN of both the Subcontractor and the Contractor, place of supply, HSN/SAC code, taxable value, and the applicable tax rate (CGST/SGST/UTGST/IGST).
2. **Uploading of Invoices:** The Subcontractor shall upload the details of the invoices, debit notes, and credit notes in its relevant GST returns (including but not limited to GSTR-1/IFF) within the prescribed statutory timelines so that the corresponding tax credit is reflected in the Contractor's GST ledger (GSTR-2B/GSTR-2A) in a timely manner.
3. **Payment of GST:** The Subcontractor shall pay the GST amount collected from the Contractor to the credit of the appropriate Government account within the prescribed statutory due dates and file the corresponding return (GSTR-3B) within the stipulated timelines.

**4. INPUT TAX CREDIT (ITC) INDEMNIFICATION**

1. In the event that the Contractor is denied, blocked, or unable to claim Input Tax Credit (ITC) for the GST charged by the Subcontractor on its invoices due to any act, omission, delay, failure to file returns, non-payment of tax, or incorrect reporting by the Subcontractor, the Subcontractor shall immediately be liable to pay and indemnify the Contractor.
2. The indemnification amount shall include the disallowed ITC amount, along with any interest, penalty, or fine levied on the

