**(Sample copy of the letter to be sent as email/WhatsApp to Customers)**

Dear [Customer's Name],

We hope this message finds you well. We value your partnership with our Company/Firm and appreciate your continued support in our business endeavours.

We are writing to inform you about a recent development that has implications for both our organization and our valued customers. The introduction of Section 43B(h) of the Income Tax Act necessitates our attention to ensure compliance and seamless operations.

Our Company / Firm …………… is a Micro/Small unit registered under the MSME Act, holding Registration No. [Registration Number]. **The copy of our certificate is attached herewith.**

The recently introduced Section 43B(h) of the Income Tax Act underscores the requirement that payments for the procurement of goods or services must adhere to the time limit outlined in Section 15 of the Micro, Small, and Medium Enterprises Development Act, 2006. To align with Section 43B(h), we outline the following revised payment terms:

**Invoice-Specified Payment Date:** Should our invoice specify a payment date (maximum 45 days as allowed under MSME Act), we kindly ask you to adhere to this schedule for the settlement of dues.

**Standard Payment Term:** In cases where the invoice does not specify a payment date, we will now require payment within 45 days from the date of delivery of goods or completion of services. This adjustment is in direct response to the new legal requirement and aims to streamline our financial transactions.

These changes are essential for both our companies/firms to avail of specific tax benefits under the Income Tax Act. Non-compliance with this stipulation may lead to the disallowance of all outstanding payable when calculating income for Income Tax purposes.

We understand that adjustments may require some time, and we are here to support you through this transition. Should you have any questions or need further clarification, please feel free to reach out. Our team is committed to ensuring that our continued partnership thrives on mutual respect and understanding.

Best regards,

[Name of Company/Firm]

[Your Name]

**(Sample copy of the letter to be sent by post to Customers)**

[Customer's Name] [Customer's Address]

Subject: Notification of MSME Registration and Amendment in Income Tax Provision

Dear [Customer's Name],

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Best regards,

[Name of Company/Firm]

[Your Name]