

PRASAR BHARATI
(India's Public Service Broadcaster)
Prasar Bharati Secretariat
Taxation Section
6th Floor, Prasar Bharati House
Copernicus Marg, New Delhi-110 001

No. No.PB-7(14)(1)/2018-FIN/GST/3361-69

Dated 17.12.2019

GST Circular No.19 A

This is in continuation to this office GST Circular no. 19 dated 07.11.2019 regarding applicability of Section 9(3) of CGST Act, 2017. It is hereby clarified that while deciding the applicability of the provisions of RCM on hiring of the Rent-a-Cab services the following table may be referred for better understanding:

From Recipient of the Rent-a-Cab service point of view:

S.No.	Type of supplier	Liability in the hand of recipient	ITC availment for recipient
1	Unregistered	No liability	NA
2	Registered person (other than body corporate) who otherwise opted for paying GST @5%	Discharge GST at 5% under RCM	Not available
3	Registered body corporate charging GST at 5% or at 12%	No liability	Not available
4	Any other registered person charging GST at 12%	No liability	Not available

Both the Directorates are requested to circulate this circular to the all field units under their control and ensure that the instructions are followed as mentioned above.

This is issued with the approval of the Competent Authority.


17.12.19

(C.K.Jain)
Dy. Director General (Fin.)

DG:DD
DG:AIR

Copy for information & necessary action to:

1. E-n-C, AIR/DD
2. ADG(Fin.), DG:DD/DG:AIR, for information.
3. ADG(A), DG:DD/ADG (A), DG:AIR

✓ DDG (T) for uploading on website.