PRASAR BHARATI
(INDIA'S PUBLIC SERVICE BROADCASTER)
Prasar Bharati House, Copernicus Marg
New Delhi -110001

F. No. 7(14)(1) Fin/GST-2017/   Dated 21.08.2017

GST Circular No. 6

Sub:-Clarifications and Additional Instructions related to GST

It has been observed that despite issuing various circulars wherein all guidelines, procedures, rules and regulations related to smooth migration to GST have been given, however it has been observed that the details being sent by various units are not in order, which is resulting into delay in compiling the GST liabilities and Input Tax Credits. It is also observed that some officers are making repeated calls raising queries which have already been addressed in various circulars issued by PB. Therefore, in order to bring greater clarity on the subject and provide clarifications to frequently asked queries, the following clarifications are being given along with few additional instructions for greater compliance and better understanding of various processes to be followed for making timely payment of GST and filing of mandatory monthly GST returns:

1.   The monthly GST liability resulting from all outward supplies like sale of airtime, sale of CDs/DVDs, sale of scrap, departmental charges from projects, DTH income, sale of tender documents, processing fees, annual renewal fees received from Agencies and any other revenue receipts, etc. and also liability towards reverse charge mechanism (RCM) is to be paid centrally by CRD-Delhi (DG:AIR) for all states of AIR and by Doordarshan Commercial Service (DCS) Delhi for all states of Doordarshan after availing the applicable Input Tax Credit as per the information provided by SNOs. **No unit is directly required to pay any GST to Government on outward supplies and services under RCM.**

2.	All DDOs will provide details of procurement of goods in Annexure-A and details of procurement of services in Annexure-B of Circular No. 2. The details related to goods/services procured under reverse charge mechanism which relate to procuring goods/services from unregistered entities including payment of fees to artists etc. are also to be provided in Annexure-A and Annexure-B of circular No. 2 by the respective DDOs for their units. Similarly details related to sale of goods/services are to be provided as per Annexure-3 of Circular No. 5 issued by PB for all the invoices raised by the units **on accrual basis.** It shall be ensured that all the fields of prescribed formats are duly filled in.

3.	All the above details are to be provided by all DDOs to their respective State Nodal Officers as per the timelines given in Annxure-1 along with checklist given in Annexure-2 of Circular No. 5 and should not send these details directly to CA Firm or the Directorate or PB Secretariat.

4.	It may be noted that in case there is no information for submission to next level, a 'NIL' Report must be sent invariably by the DDO/SNO.

5.	SNO shall prepare a checklist for receipt of data in respect of all DDOs under his GSTIN registration and ensure that information has been compiled in respect of all DDOs under his registration before mailing/forwarding the same to the CA firm/ respective ZNO. This will help to know updated status of receipts of requisite data from each DDO.

6.	All State Nodal Officers (SNOs) of both AIR & DD are required to ensure the receipt of the requisite data in proper formats from all DDOs of their respective States within the timeline given in Annexure-1 of Circular No. 5 and are required to compile the data for all their DDOs in one Excel sheet each for procurement of goods, procurement of services, sale of services/ goods for

B2B, sales of services/ goods for B2C, Advance Receipts, Stock Transfer and Export sales and send it to CA Firm & ZNOs.

7.   All SNOs are also required to compile the details received from DDOs under his registration related to RCM in one sheet and raise self-invoices one each for different GST supplies and rates in the formats given under letter dated 10.08.2017 in consultation with CA Firm as per the guidelines given in Circular No. 1 & 5.

8.   All SNOs are required to send the consolidated details related to procurement of goods/services and sale of goods/services of all their DDOs of the respective state to their respective Zonal Nodal Officers (ZNOs) and the CA Firm at the same time as per the given timeline. It is further requested that DDOs and SNOs should maintain the requisite records in the prescribed formats/registers so that the same shall be produced to GST Auditor or before any GST authority for audit.

9.   While receiving the information for the month of July, 2017 it has been noticed that the units are not sending the information in the prescribed format and multiple information through multiple emails are used for sending the requisite information/ formats to the CA firm. Therefore, it shall be ensured that:

(i)   All requisite information relating to GST shall be furnished through authentic Email-id of DDOs, SNOs/ZNOs. SNOs shall use the email Id communicated to Directorates/Prasar Bharati Sectt. DDOs shall communicate their email-ids to their SNOs. The information received from other email-ids will not be taken into account/considered.

(ii)   Any revised data shall be sent in separate email citing Revised information in the subject itself along with information through Phone Call/ SMS to ZNO and CA firm.

(iii)   All Stations/ Kendras, DDOs and SNOs whenever furnish any information related to GST must append their name, designation, telephone no., mobile no., etc. invariably.

Both the Directorates are requested to circulate this among all Heads of Offices, DDOs, SNOs and ZNOs for strict compliance.

21/8/2017

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

1.   ADG (Admn.), AIR
2.   ADG (Admn.), DD
3.   ADG (E&A), PB Secretariat
4.   Chief Engineer (Civil)

Copy to:

1.   DG, DD
2.   DG, AIR
3.   ADG (Finance), AIR
4.   ADG (Finance), DD
5.   Director (Technical), Prasar Bharati Sectt. with a request to upload the same on Prasar Bharati website

Copy for kind information to:

1.   PS to Member (Finance), PB Secretariat