

**PRASAR BHARATI**  
(India's Public Service Broadcaster)  
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Prasar Bharati Secretariat  
**Taxation Section**  
Copernicus Marg, New Delhi-110001

No.PB-7(14)(1)/2019-20-FIN/GST

Dated 22.10.2020

**Sub: Availing of Input Tax Credit (ITC)-reg.**

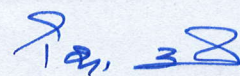
A registered person will be eligible to claim Input Tax Credit (ITC) on the fulfilment of the following conditions:

1. Possession of a tax invoice or debit note or document evidencing payment
2. Receipt of goods and/or services
3. Goods delivered by supplier to other person on the direction of a registered person against a document of transfer of title of goods
4. Furnishing of a return
5. Where goods are received in lots or instalments ITC will be allowed to be availed when the last lot or instalment is received
6. Failure of the supplier towards supply of goods and/or services within 180 days from the date of invoice, ITC already claimed by recipient will be added to output tax liability and interest to paid on such tax involved. On payment to supplier, ITC will be again allowed to be claimed.

Further, as per Rule 36 (4) of CGST Rules, 2017 "Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of Sections 37, shall not exceed [10 percent] of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of Sections 37"

In view of the same, no registered person can avail input tax credit against those invoices and debit notes which are not uploaded by the supplier(s) in GSTN portal in his/their returns, in excess of 10% of total eligible ITC available in respect of invoices or debit notes the details of which have been uploaded by the suppliers on GSTN portal and are reflected in GSTR-2A.

In this context, it may be further noted that as per Section 42(8) of CGST Act 2017, the interest is liable to be paid by recipient for such ITC availed by the recipient where details of the invoices have not been uploaded by the supplier on the GSTN Portal by due date.

  
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In this regard, several circulars and instructions have been issued for claiming of Input Tax Credit by due date. However, still there were instances where reports have been received from some field units that Input tax credit have not been claimed due to one or other reason, most common reason noticed among them are that some suppliers have neither uploaded the invoices in their GSTR-1 nor have deposited GST Claimed and collected by them.

For claiming of Input Tax Credit, it is necessary that suppliers will upload the invoices in their GSTR-1 timely and then only same can be reflected in our GSTR 2A for claiming ITC. A detailed instruction has been issued by this office vide GST Circular number dated 4.11.2020. However, it is once again reiterated that to avoid the situation of non claiming of eligible ITC just because of applicability of ceiling of 10%, all field units shall invariably ensure that the suppliers from whom inward supply invoice is received has uploaded the invoice on GSTN portal in its GST return of outward supply. All SNOs are required to reconcile the consolidated GSTR-2A with Purchase register (i.e. details of inward supply invoices received from all field units under State registration) on monthly basis and forward the details of inward supply invoices which are reflected in details of inward invoices sent by the DDOs but not reflected in GSTR-2A to the concerned DDO for ensuring uploading of invoice by the supplier. All DDOs should ensure, through concern procuring authority, uploading of invoices by the supplier on GSTN portal. After uploading the invoice by supplier, the details of the same are required to be sent to SNO so that he may claim ITC.

Further, in cases, where vendors express its inability to upload the invoices immediately due to any reason and express to upload the same at a later stage, then after taking declaration from supplier for uploading the details of such invoices on GSTN portal at the earliest and not later than due date should be taken and Input tax credit in respect of such invoices or debit notes that are not reflected in his FORM GSTR-2A shall be taken but restricted to 10 per cent of the eligible credit available in respect of invoices or debit notes reflected in his FORM GSTR-2A.

Moreover, In case where there is a GST Compliant Invoice pertaining to a financial year against which input tax credit is available but not availed till due date of filing then in such case as per section 16(4) of the CGST Act, 2017 "A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier". This implies that Prasar Bharati can claim Input Tax Credit till filing the return of September month following the end of financial year to which such invoice belongs. However, for availing ITC by September month of following the end of financial year to which such invoice belongs, it is necessary to ensure that the vendors must have uploaded the

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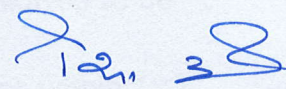
invoice in their GSTR-1 and same has reflected in our GSTR-2A so that ITC on the same can be availed by filing the GSTR-3B for the month of September which is due to be filed by 20<sup>th</sup> October following the end of financial year to which such invoice belongs.

Non claiming of Input Tax Credit is leading to huge loss to the Prasar Bharati and therefore immediate steps are required to be taken for reducing such loss.

Therefore, In view of the same, it is requested that all the procuring authorities/field units may exercise caution while releasing payment to suppliers and all efforts may be made to ensure that, before making payment, the details of the invoices are uploaded by the supplier and if not then all the efforts should be made to obtain a declaration from the suppliers for uploading the details of such invoices on GSTN portal at the earliest and not later than due date.

Both the Directorates are requested to circulate the same to all the field units under their control and ensure that the instructions are followed by all the field units scrupulously.

This is issued with the approval of Competent Authority.



(S.A Tripathi)  
Dy. Director General (Fin.) 22.11.2020

DG:DD  
DG:AIR

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7. DDG(Tech) with a request for arranging to upload it on the website of PB.
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