

PRASAR BHARATI

(India's Public Service Broadcaster)

Prasar Bharati Secretariat

6th Floor, Prasar Bharati House, Tower-C, Mandi House Complex,
Copernicus Marg, New Delhi-110 001

F.NO. PB-7(14)(1)/2016-Fin/GST/725-29

Dated 12.07.2017

Sub: Instructions for all the Drawing & Disbursing Officers (DDOs) of AIR & Doordarshan for implementation of GST

After implementation of GST, it is very important that all the DDOs must be aware with their duties and responsibilities for smooth functioning and to avoid any penalty for non-complying the GST rules and regulations.

The detailed duties and responsibilities of DDOs along with the following documents are required to be circulated amongst all the DDOs and concerned field units:

1. Procurement of Goods and Services (Annexure-A & B):

Each DDO/Field unit of AIR/DD must submit the information pertaining to procurement of Goods in Annexure-A and for procurement of Services in Annexure-B. Information must be submitted to the concerned Nodal Officer of the State by all DDOs and Field units invariably as per following schedule:

- a) All procurement of Goods/ services from 1st of the month to 15th of the month must be sent to the concerned Nodal officer by 18th of the month;
- b) All procurement of Goods/ services from 16th of the month to last date of the month must be sent to the concerned Nodal officer by 03th of the next month.

2. Issue of Invoices for Goods & Services during the month:

Each DDO/Field unit of AIR/DD must submit a copy of all the invoices issued for supply of goods or Services or both as per schedule given below:

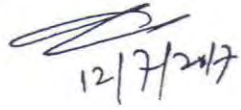
- a) A copy of all Invoices issued for Goods/ services from 1st of the month to 15th of the month must be sent to the concerned Nodal officer by 18th of the month;
- b) A copy of all Invoices issued for Goods/ services from 16th of the month to last date of the month must be sent to the concerned Nodal officer by 03th of the next month.

3. Due to implementation of the GST, it is very important that proper tax Invoices must be issued, hence significant features regarding Invoice are highlighted in Annexure-C, which must be considered for validity of a Tax Invoice under GST regime.

4. It is also brought to the notice that for GST implementation, vendor registration for all the vendors are also required to be maintained by all the DDOs/Field units of AIR and Doordarshan. A vendor Registration Form (Annexure-D) may also be sent with the advice to collect the information from all the vendors and a copy of the same must be sent to the concerned nodal officer of the State.

It is requested that the above instructions and other documents must be circulated to all DDOs/ Field units and State Nodal Officers and feedback must be called on fortnightly basis from all the Nodal Officers and consolidated report must be submitted to Prasar Bharati Secretariat by 10th of the following month positively.

Both the directorates may also ensure that State nodal Officers are provided with adequate staff, facilities and infrastructure to enable them to fulfil their duties and responsibilities as per requirement.


12/7/2017

(C.K.Jain)

Dy. Director General (Fin)

1. ADG(Fin), Doordarshan
2. ADG(Fin) AIR

Copy to:

1. PPS to Member(Fin)
2. DG: Doordarshan
3. DG: AIR
4. Dir (T.)

with the request to upload the same on the website

DUTIES & RESPONSIBILITIES OF DDO's FOR GST

All the payments are to be released by the DDO's after receiving the Sanctions and verification of the invoices considering the following factors:

1. The tax payments with respect to Goods and/ or Services received in the period prior to implementation of GST regime i.e., before July 01, 2017 shall be made in terms with the law applicable at that point in time [which is hereinafter referred to as Old Indirect Tax Regime]. In this regard, it is important to note here that, if the date issue of an invoice is upto 30.06.2017 but received on or after July 01, 2017, the tax with respect to same has to be paid under Old Indirect Tax Regime. Invoice issued on or after 01.07.2017 is to be regulated under GST regime.
2. Further, the taxes with respect to the Goods and/ or Services received on or after the date, the same shall be taxed under the New Indirect Tax Regime which is by charging Central Goods and Service Tax (CGST) and State Goods and Service Tax (SGST) or Integrated Goods and Service Tax (IGST) as applicable on the transaction. The levy under GST is in the following manner:
 - Dual GST Regime - CGST and SGST to be levied on Intra-State supplies (supplies within the same state)
 - IGST to be levied on Inter-State supplies (supplies in different state)

In this regard, please note that CGST and SGST to be levied on common base. The DDO's should demand for the GST Tax Invoice and should also check the veracity of the details mentioned therein. The DDO's should ensure that the GST Tax Invoice must have the GSTIN number of both buyer as well as seller and date of invoice must be after July 01, 2017 mentioned on the invoice before sanctioning and making the payments.

3. The DDO's should ensure that the Station/Unit – In-charge has duly informed GSTIN number of Prasar Bharati to all their vendors i.e. Telephone agency, Internet Agency, Manpower Agency etc. The same should be as per the vendor registration form to be received from all vendors (Annexure-D). DDO has to collect the vendor details as per vendor Registration Form and a copy of the same must be sent to the Nodal officer of the state
4. The DDO's should also ensure that the GSTIN number of all agencies/ other service recipients have been duly collected by the Station In-charge.
5. Each DDO must ensure that all purchases of goods/services must be made through a registered dealer of GST as far as feasible, necessary instruction in this regards must be given to the officials dealing with purchases. In case purchase of any taxable item is made from a non-registered dealers in that case concerned unit of AIR/DD has to deposit GST at the applicable rate of GST under Reverse Charge Mechanism (RCM) by issuing an Invoice on itself and have to deposit the applicable GST.
6. The DDO's should also ensure that the Station Incharge person has duly checked that all requisites of an essential invoice are mentioned on the invoice. Further, the purchase invoice must have the word 'ORIGINAL FOR RECIPIENT' mentioned on it.
7. Each DDO/Field unit of AIR/DD must submit a copy of all the invoices issued for supply of goods or Services or both to the State nodal officer on fortnightly basis as per schedule given in the table under para 8. The list of requisites of an essential invoice is attached vide Annexure-C.

3. It is recommended to all Prasar Bharati/ AIR/ DD Offices to prepare details in the Excel format (Annexure-A for goods procured & Annexure-B for Service provided) for all the payment for goods/ service received from the registered and Unregistered GST dealers and send the same to State Nodal Officer for the period shown in the table given below strictly as per schedule fixed:

Schedule of supply of Information for purchase of Goods or Services or both and Issue of Invoices during the month for supply of goods or Services or both

S. No.	Period	Information required	Date of submission to Nodal Officer	Remarks
1	1 st of the Month to 15th of the month	Annexure –A & B	By 18 th of the month	
2	16 th of the Month to last date of the month	Annexure –A & B	By 03 th of the month	

9. The DDO's should share the list of payments to be made for the goods/ services invoices received with the State Nodal Officer for their confirmation on the same and further process the same accordingly.
10. In case where purchase of Goods or service or both are received from unregistered suppliers and the total purchase during the day is not exceeding Rs. 5,000/-. A date wise details for the same must be submitted to the State nodal Officer by 3rd of the following month.

Timeline to be followed by all concerned for filing of GST Returns

Return No.	Detail of information to be provided for the month	Information to be provided		Schedule to be followed scrupulously		
		By	To	For the m/o July 2017	Subsequent months	
					Details of First fortnight	Details of full month
GSTR 1	For generation of self Invoices; Details of all inward supplies from unregistered persons, services under RCM and import.	DDO	State Nodal Officer	08-08-2017	18 th of the month.	2 nd of the following month after making correction in the data of first fortnight, if any.
	Generation of self invoices wherever necessary by State Nodal Officer					3 rd of the following month
	1. Details of invoices issued for outward supplies. 2. Details of Debit / Credit notes/ refunds issued against outward supplies. 3. Stock transfer between one registration to another. 4. Details of Scrap sale. 5. Details of Assets disposed permanently. 6. Details of Advances received from customers against outward supplies. 7. Details of all self generated invoices against inward supplies by the unit for supplies from unregistered persons, services under RCM and import. 8. Information regarding any other source of revenue generation, if any.	DDO	State Nodal Officer (SNO)	08-08-2017	18 th of the month.	3 rd of the following month after making correction in the data of first fortnight, if any.
		State Nodal Officer	CA Firm under intimation to Zonal Nodal Officer (ZNO)	10-08-2017 after compiling data received from all field units under his registration.	20 th of the month after compiling data received from all field units under his registration.	1. 4 th of the following month after making correction in the data of first fortnight, if any. 2. 6 th of the following month in case any correction is suggested by the CA Firm.
Filing of GSTR-1 return at GSTN portal by CA Firm				For July 2017 – 05-09-2017 For Aug. 2017 – 20-09-2017 From Sept. 2017 onwards, stipulated date i.e. 10 th of the following month.		
R 2	1. Details of all inward supplies of goods and services procured/ provisioned from all sources i.e. from registered person or from unregistered person, through import or intra-state or inter-state etc. 2. All stock transfers received from another unit of Prasar Bharati under other registration. 3. Details of Debit/ Credit notes and refunds issued in respect of inward supplies. 4. Advances paid to supplier for inward supplies.	DDO	State Nodal Officer	09-08-2017	20 th of the month	07 th of the following month after making correction in the data of first fortnight, if any.
		State Nodal Officer	CA Firm under intimation to Zonal Nodal Officer	11-08-2017 after compiling data received from all field units under his registration.	22 nd of the month after compiling data received from all field units under his registration.	09 th of the following month after making correction in the data of first fortnight, if any.
		CA Firm	State Nodal Officers under intimation to Zonal Nodal Officer	16-08-2017	25 th of the month for making any correction and/ or suggestions, if any.	11 th of the following month with suggestions / correction required to be carried out before filing of GSTR 2 by State Nodal Officer.

Return No.	Detail of information to be provided for the month	Information to be provided		Schedule to be followed scrupulously		
		By	To	For the m/o July 2017	Subsequent months	
					Details of <i>First fortnight</i>	Details of <i>full month</i>
GST		State Nodal Officer	DDOs	18-08-2017	26 th of the month for verification and making correction with active liaison with vendors, if required.	12 th of the month for verification and removing mismatches with active liaison with vendors, if required.
		DDOs	State Nodal Officer	25-08-2017		13 th of the following month after all rectifications.
	Filing of GSTR-2 on GSTN portal by State Nodal Officer			10-09-2017	For August 2017 – 25-09-2017 From Sept. 2017 onwards - Stipulated date i.e. 15th of the following month.	
	Details of GSTR-2 filed on GSTN portal	State Nodal Officer	CA Firm	11-09-2017	For August 2017 – 26-09-2017 From Sept. 2017 onwards – 15th of the following month after filing GSTR-2 return.	
GST - 2A	It is an auto-populated return available on GSTN from 11 th of the following month in respect of inward supplies. (To be downloaded by State Nodal Officers) For verification and removing mismatches, if any, with active liaison with vendors and suppliers.	State Nodal Officers	DDOs under intimation to ZNO	06-09-2017	For Aug. 2017 – 21-09-2017. For Sept. 2017 onwards – 11th of the following month.	
		DDOs	State Nodal Officer	08-09-2017	For Aug. 2017 – 23-09-2017 For Sept. 2017 onwards – 13th of the following month.	
GST - 3	Calculation of Tax liability, generation of Challans, compilation of Directorate-wise, State-wise tax liability on monthly basis	CA Firm	DG: AIR - CRD DG: DD - DCS	16-08-2017	17 th of the following month	
	Payment of monthly GST tax liability on behalf of all registrations under the concerned directorate and sharing of information with CA Firm	DG: AIR CRD DG: DD DCS	CA Firm	18-08-2017	18 th of the Following month	
	Filing of GSTR-3 on GSTN portal by CA firm in respect of all registrations of Prasar Bharati and intimation to State Nodal Officers	CA Firm	State Nodal Officers	20-08-2017 (GSTR-3B)	For Aug 2017 - 20-09-2017 (GSTR – 3B) For Sept. 2017 onwards – 20th of the following month (GSTR – 3)	

