

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

No. PB-7(14) (1)/2019-20/FIN/GST(Pt. File-2) 3528-36 Dated 05.1.2020

Sub:- Applicability of GST on the services provided by artist/Panellists to Prasar Bharati.

This office has received queries regarding applicability of GST on the services provided by artists and panellists to Prasar Bharati.

In this regard, it is informed that the services rendered by the artists and Panellists are covered under Scope of supply and hence liable for GST subject to the exception as given below:

The intra state Services provided by an artist by way of a performance in folk or classical art forms of Music, Dance, theatre is exempt from GST, if the consideration charged for such performance is not more than **one lakh and fifty thousand rupees**, provided that the exemption shall not apply to service provided by such artist as a brand ambassador.(GST notification no. 12/2017 serial no. 78)

RCM on the services of artists:

Section 9(3) of CGST Act 2017 specify the categories of supply of goods or services or both, on which the tax shall be paid on reverse charge basis by the recipient of the service. Vide GST Notification no. 22/2019 dated 30.9.2019 the following table has been added for the services covered under RCM.

(1)	(2) Service type	(3) Service provider	(4) Service recipient
"9	<i>Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like.</i>	<i>Music composer, photographer, artist, or the like</i>	<i>Music company, producer or the like, located in the taxable territory. "</i>

Accordingly , it is clarified that services as mentioned in Col. (2) of the above table, if received by Prasar Bharati, are subject to the GST paid under RCM.

Both Directorates are requested that they should circulate these instructions amongst all concerned and ensure that these instructions are being followed by the all field units under their control .

This issues with the approval of competent authority.


(Pushp Prakash Pankaj)
Dy. Director (F& A)

DG: DD
DG: AIR

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