

PRASAR BHARATI
(INDIA'S PUBLIC SERVICE BROADCASTER)
Prasar Bharati Secretariat
(Taxation Section)
6th Floor, Prasar Bharati House,
Prasar Bharati House, Copernicus Marg
New Delhi – 110001

CORRIGENDUM

No. PB-7(14)(1)/2018-Fin/GST/2219-35

Dated 29.11.2018

Sub: Corrigendum to GST Circular No. –ITC not applicable for availing services of Motor Vehicles and other Conveyances - reg.

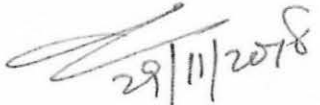
This has reference to this office GST Circular No. 10 dated 20.11.2018 on the above mentioned subject.

The para 2 of the above circular related to availing Input Tax Credit (ITC) on invoices with 12% GST for services related to "Renting of Cabs" has been re-examined and it is clarified that as per section 17(5)(a) of the CGST Act, the ITC shall not be available to the service recipient in respect of renting of motor vehicles and other conveyances.

Accordingly, para 2 of the GST Circular No. 10 related to hiring of vehicles stands withdrawn with immediate effect.

It is further clarified that the services of Renting of Taxis by Prasar Bharati falls under blocked credits and is, therefore, not eligible for claiming ITC. Thus, the earlier practice of accepting invoices with 5% GST for availing such services should be continued.

This issues with the approval of Competent Authority.


29/11/2018

(C.K. Jain)

Dy. Director General (Fin)

DG: DD

DG: AIR

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