

PRASAR BHARATI

(India's Public Service Broadcaster)

(Taxation Section)

6th Floor, Prasar Bharati House,
Prasar Bharati House, Copernicus Marg
New Delhi - 110001

No. PB-7(14)(1)/2018-FIN/GST/2370-94

Dated 18.12.2018

Corrigendum To GST Circular No.11

Sub: - Applicability of GST TDS w.e.f. 01.10.2018 – reg.

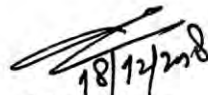
Ref: This office GST Circular no. 11 dated 28.09.2018

Please refer to this office GST Circular no.11 under reference wherein it was mentioned that GST TDS is required to be deducted irrespective of the status of GST registration of the supplier (i.e. registered under GST or not).

However, Law Committee of GST Council has now issued Standard Operating Procedure (SOP) for TDS under GST (A ready reckoner for DDOs/ other Deductors in GST) wherein it has been mentioned that TDS is not required to be deducted in case of payment ~~is~~ made to an unregistered supplier.

In the light of SOP issued by Law Committee of GST Council, it is requested that no GST TDS should be deducted on payment made to unregistered persons. The copy of SOP is also enclosed for guidance and taking action accordingly.

This issue with the approval of Competent Authority.



(C.K. Jain)

Dy. Director General (Fin)

DG: DD

DG: AIR

E-in-C, AIR & Doordarshan

Copy for information & necessary action to:

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2. ADG (FIN), DG: DD/ DG: AIR.
3. ADG (E&A)/ ADG (Sports), PB Sectt.
4. All ADG (E)s/ ADG (P)s of Prasar Bharati, AIR and Doordarshan.
5. CE (Civil), CCW, New Delhi.
6. DDG (Fin), DG: DD/ DG: AIR.
7. DDG (Comm.), DG: DD/ DG: AIR.
8. All SNOs of DG: DD/ DG: AIR.
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- ✓ 10. DDG (Technical) for uploading on the website.

Copy for information to:

1. SO to CEO
2. PS to Member (Fin)