#### PRASAR BHARATI

(India's Public Service Broadcaster)
7<sup>th</sup> Floor, Prasar Bharati House,
Prasar Bharati Secretariat

### **Taxation Section**

Copernicus Marg, New Delhi-110001

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

Dated 23.10.2020

## **CORRIGENDUM**

Sub: Implementation of E-Invoicing in Prasar Bharati w.e.f 01.10.2020reg.

There is some typing error is observed in the letter issued by this office vide letter of even no. dated 22.10.2020 on the above subject matter. Word mentioned in 4<sup>th</sup> para of letter may be read as '**imposable**' instead of '**impossible**'. Sentence in that para may be replaced as:

"For Example: In case a registered person has issued an invoice dated 3 October, 2020 without obtaining IRN but reports the details of such invoice to IRP and obtains the IRN of the invoice on or before 2 November, 2020, then it shall be deemed that the provisions of rule 48 (5) of the CGST Rules, 2017 are complied with and the penalty imposable under section 122 of the CGST Act, 2017 shall also stand waived."

(S A Tripathi)

Dy. Director General (Fin.) 23.10.2020

ADG (F), DG:DD ADG (F), DG:AIR Head (B&R),PB

## Copy for information and necessary action to:

- 1. All SNOs
- 2. All DDOs
- 3. All Head of Office of DDKs/HPTs/DMCs.
- 4. All Head of Office of AIR Sales Centres (CBS) & CSU Mumbai.
- 5. All Head of Office of AIR stations
- 6. ADG (Fin.) PB
- ADG (B&A),PB/ADG(HR),PB/ADG (Archives)/ADG AIR (Resource)/ADG Global Outreach/ADG(P),HQ,DG:DD/ADG(P),HQ,DG:AIR/ADG(E),HQ,,DG:DD/ ADG(E),HQ.,DG:AIR/ADG(A),PB/ADG(Tech)/ADG(A),DG:DD/ADG(A),DG:AIR/A DG(IT),PB/ADG(NABM)/ ADG(R&D)/ ADG (CPC), New Delhi
- 8. CE,CCW(Civil), Soochna Bhawan, New Delhi

- 9. Head of Sales, PB
- 10. Zonal Heads (Programme), All zones/ Zonal Heads (Engineering), All zones
- 11. DDG(B&A), PBI DDG(Admn), PB/ DDG (DCS)/ DDG (B&R), AIR/ DDG (Sales), PB/ DDG(Platform & Innovation)/ DDG (Domestic Distribution)/ DDG(IT),PB/ DDG(Sports),PB/DDG(knowledge Management),PB/DDG(Central Store), AIR/ DDG(CP&S), Khelgaon, Delhi/ DDG (Admn), DG:DD/ DDG (Admn), DG:AIR/ Zonal DDGs (B&R)/ DDG (F), DG: DD/ DDG (F), DG:AIR/Director(PPC),PB.
- 12. DDG(Tech), PB for uploading the same on PB website

# Copy for kind information to:

- 1. PS to CEO
- 2. PS to M(F),PB
- 3. PS to DG:AIR/ PS to DG:DD/ PS to DG:News/ PS to DG:NSD
- 4. PS to E-in-C (Broadcast Operations)/ PS to E-in-C (Special Initiative & C.S.)