

**PRASAR BHARATI**  
(India's Public Service Broadcaster)  
**Prasar Bharati Secretariat**  
**(Taxation Section)**  
6<sup>th</sup> Floor, Prasar Bharati House, Tower-C,  
Copernicus Marg, New Delhi-110001

**No.PB-7(14)(1)/2019-20-FIN/GST/3409-27 Dated 09.01.2020**

**GST Circular 19 B**

**Sub: Amendments in CGST Rules, 2017 related to Renting of Motor Vehicles.**

**Ref: Central Tax Notification No. 29/2019 dated 31.12.2019.**

This is in continuation to this office GST Circular no.19 dated 7.11.2019. The CBIC vide its notification no. 29/2019 dated 31.12.2019 has substituted serial no. 15 of sub-section 3 of section 9 CGST Rules, 2017 as follow:-

(1)	(2)	(3)	(4)
"15	<i>Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.</i>	<i>Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging central tax at the rate of 6 per cent. to the service recipient.</i>	<i>Any body corporate located in the taxable territory."</i>

It is clarified that RCM shall be applicable on the service by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient only if the supplier fulfils all the following conditions:-

- (a) is other than a body-corporate;
- (b) does not issue an invoice charging GST @ 12% from the service recipient; and
- (c) Supplies the service to a body corporate.

Both the directorates are requested to circulate this circular to all field units under their control and ensure that the instructions are followed by all field units under their control scrupulously. A copy of this circular is also being uploaded on the website of Prasar Bharati.

  
9.1.2010

**(C.K.Jain)**

**Dy. Director General (Fin.)**

**DG:DD**

**DG:AIR**

**Copy for information & necessary action to:**

1. E-n-C, AIR/DD
2. ADG(Fin.), DG:DD/DG:AIR, for information.
3. ADG(A), DG:DD/ADG (A), DG:AIR
4. ADG(B&R), PB, PB Sectt.
5. CE (Civil), Soochna Bhawan
6. DDG(Fin), DG;DD/DG;AIR, for information
7. DDG (Comm.)DG:DD/DG:AIR, for information & n/a.
8. All SNOs of DG:DD/DG:AIR
- ✓ 9. DDG(Technical) w.r.t. arranging to upload it on the website of PB.

**Copy for information to:**

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