

PRASAR BHARATI

(India's Public Service Broadcaster)

Prasar Bharati Secretariat

6th Floor, Prasar Bharati House, Tower-C, Mandi House Complex,
Copernicus Marg, New Delhi-110 001

F.NO. PB-7(14)(1)/2016-Fin/GST/964-69

Dated 18.07.2017

Sub: Various formats to be used under the GST regime- reg.

As you are aware, GST has been implemented w.e.f. 01.07.2017. Under GST, various new provisions and guidelines have been issued by the GST Council. It has also prescribed, if any amendment has to be made in value of invoice then that should be through issue of debit/ credit note only. It has also prescribed the minimum information to be mentioned in invoices, debit and credit note, receipt voucher, payment voucher etc. based on the guidelines given under GST Acts and rules thereunder, the following formats have been prepared to be used by the units of Prasar Bharati for its day to day business activities:

- a) Tax Invoice along with important provisions required (Annexure-A & A/1).
- b) Payment Voucher along with important provisions required (Annexure-B & B/I).
- c) Receipt Voucher along with provisions required for Advance payment (Annexure-C & C/I).
- d) Refund Voucher along with provisions required (Annexure-D & D/I).
- e) Debit Note along with provision required (Annexure- E & E/I).
- f) Credit Note & provision required (Annexure-F & F/I).
- g) Format of Stock Register Account details (Annexure-G).

It is, therefore, requested to kindly issue necessary instructions to the units under your control that henceforth the above formats may be used by all concerned to comply with the GST provisions and maintain uniformity.


18/7/2017

(C.K.Jain)
DDG(Fin)

1. ADG(Fin), Doordarshan
2. ADG(Fin) AIR

Copy to:

1. PPS to Member(Fin)
2. DG: Doordarshan
3. DG: AIR
4. *DDG (Tech) with the request to upload the above circular on Prasar Bharati website.*

Company Logo	Prasar Bharati Broadcasting Corporation of India <>please insert Address>> << please insert contact details>> <<please insert email id>> GSTIN NO: _____										
Tax Invoice											
Original for Recipient/ Duplicate for Transporter/ Triplicate for Supplier											
Invoice No: <Not exceeding 16 digits>**	Transport Mode:										
Invoice date:	Vehicle number:										
Reverse Charge (Y/N):	Date of Supply:										
	Place of Supply:										
Billing address											
Shipping address											
Name:											
Address:											
GSTIN:											
State:											
Code:											
State:											
Code:											
Description of Goods	HSN Codes	Quantity	Unit	Price / Unit	CGST		SGST/UTGST		IGST		Total
					Rate	Amt	Rate	Amt	Rate	Amt	
Total											
Total Amount Refunded (In words):											
Mode of Payment (NEFT/RTGS/DD/Internet Banking):						Total Amount before tax					
Reference No.:						Discount (if any):					
Date of Reference No.:						Add: CGST					
Terms & conditions:						Add: SGST/UTGST					
						Add: IGST					
						Total Tax Amount (GST)					
						Total Amount After Tax					
						GST on Reverse Charge					
Common Seal:						Certified that the particular given above are true and correct For Prasar Bharati					
						Authorised Signatory					

**a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year

Important provisions regarding Tax Invoice

Rule - 46

Subject to rule 54, a tax invoice referred to in section 31 shall be issued by the registered person containing the following particulars, namely, -

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters- hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;
- (f) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is less than fifty thousand rupees and the recipient requests that such details be recorded in the tax invoice;
- (g) Harmonised System of Nomenclature code for goods or services;
- (h) description of goods or services;
- (i) quantity in case of goods and unit or Unique Quantity Code thereof;
- (j) total value of supply of goods or services or both;
- (k) taxable value of the supply of goods or services or both taking into account discount or abatement, if any;
- (l) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (m) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (n) place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or commerce;
- (o) address of delivery where the same is different from the place of supply;
- (p) whether the tax is payable on reverse charge basis; and
- (q) signature or digital signature of the supplier or his authorised representative:

Manner of Issuing Invoice

- (i) The Sale invoice shall be issued in Triplicate Manner in the case of supply of goods, in the following manner, namely, -
 - (a) the original copy being marked as ORIGINAL FOR RECIPIENT;
 - (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
 - (c) the triplicate copy being marked as TRIPLICATE FOR SUPPLIER.
- (ii) The invoice shall be prepared in duplicate, in the case of the supply of services, in the following manner, namely, -
 - (a) the original copy being marked as ORIGINAL FOR RECIPIENT; and
 - (b) the duplicate copy being marked as DUPLICATE FOR SUPPLIER.

Company Logo		Prasar Bharati Broadcasting Corporation of India <>please insert Address>> << please insert contact details>> <<please insert email id>> GSTIN NO: _____																																																																																																																											
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Important provisions regarding Payment Voucher

Section 31 – CGST Act

- g) a registered person who is liable to pay tax under sub-section (3) or sub-section (4) of section 9 shall issue a payment voucher at the time of making payment to the supplier.

Section 9 – CGST Act

3. The Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.
4. The central tax in respect of the supply of taxable goods or services or both by a supplier, who is not registered, to a registered person shall be paid by such person on reverse charge basis as the recipient and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.

Rule 52 - Payment voucher

A payment voucher referred to in clause (g) of sub-section (3) of section 31 shall contain the following particulars, namely: -

- a) name, address and Goods and Services Tax Identification Number of the supplier if registered;
- b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
- c) date of its issue;
- d) name, address and Goods and Services Tax Identification Number of the recipient;
- e) description of goods or services;
- f) amount paid;
- g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- h) amount of tax payable in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- i) place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce; and
- j) signature or digital signature of the supplier or his authorised representative.

Important Provisions regarding Receipt of Advance Payment

Section 31 – CGST Act

(d) a registered person shall, on receipt of advance payment with respect to any supply of goods or services or both, issue a receipt voucher or any other document, containing such particulars as may be prescribed, evidencing receipt of such payment;

(e) where, on receipt of advance payment with respect to any supply of goods or services or both the registered person issues a receipt voucher, but subsequently no supply is made and no tax invoice is issued in pursuance thereof, the said registered person may issue to the person who had made the payment, a refund voucher against such payment;

Rule 50 - Receipt voucher

A receipt voucher referred to in clause (d) of sub-section (3) of section 31 shall contain the following particulars, namely, -

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) description of goods or services;
- (f) amount of advance taken;
- (g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (h) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (i) place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce;
- (j) whether the tax is payable on reverse charge basis; and
- (k) signature or digital signature of the supplier or his authorised representative:

Provided that where at the time of receipt of advance, -

- (i) the rate of tax is not determinable, the tax shall be paid at the rate of eighteen per cent.;
- (ii) the nature of supply is not determinable, the same shall be treated as inter-State supply.

Note: Separate Receipt Vouchers should be issued for each registered person i.e. state-wise and business vertical-wise.

<p style="text-align: center;">Prasar Bharati Broadcasting Corporation of India</p> <p>Company Logo <>please insert Address of the registered unit that received advance payment>> << please insert contact details>> <<please insert email id>> GSTIN NO: _____</p>									
Refund Voucher									
Refund Voucher No:<<16 digits number>>**					Details of Recipient of Goods/Services				
Voucher Date:					Name:				
Against Receipt Voucher No:					Address:				
Reverse Charge (Y/N):					GSTIN/UIN:				
State from:			Code:		State to:			Code:	
Description of Goods/ Services	HSN/ SAC Codes	Taxable Value	CGST		SGST/UTGST		IGST		Total Amount Refunded
			Rate	Amt	Rate	Amt	Rate	Amt	
Total									
Total Amount Refunded (In words):									
Mode of Payment (NEFT/RTGS/DD/Internet Banking):					Total Amount before tax				
Reference No.:					Add: CGST				
Date of Reference No.:					Add: SGST/UTGST				
					Add: IGST				
					Total Tax Amount (GST)				
					Total Amount After Tax				
					GST on Reverse Charge				
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**a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;

Important Provisions regarding Refund Voucher

Section 31 – CGST Act

(d) a registered person shall, on receipt of advance payment with respect to any supply of goods or services or both, issue a receipt voucher or any other document, containing such particulars as may be prescribed, evidencing receipt of such payment;

(e) where, on receipt of advance payment with respect to any supply of goods or services or both the registered person issues a receipt voucher, but subsequently no supply is made and no tax invoice is issued in pursuance thereof, the said registered person may issue to the person who had made the payment, a refund voucher against such payment;

Rule 51 - Refund voucher

A refund voucher referred to in clause (e) of sub-section (3) of section 31 shall contain the following particulars, namely:-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) number and date of receipt voucher issued in accordance with the provisions of rule 50;
- (f) description of goods or services in respect of which refund is made;
- (g) amount of refund made;
- (h) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (i) amount of tax paid in respect of such goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (j) whether the tax is payable on reverse charge basis; and
- (k) signature or digital signature of the supplier or his authorised representative.

Note: Refund Vouchers should be issued by the unit that has received the advance payment.

Company Logo	Prasar Bharati Broadcasting Corporation of India <>please insert Address>> << please insert contact details>> <<please insert email id>> GSTIN NO: _____												
Debit Note													
Document Number: <<not exceeding 16 digits>>**													
Against Invoice No.:													
Document Date:													
Date of Invoice:													
State:	Code:												
Bill to Party													
Ship to Party													
Name:													
Address:													
GSTIN/UIN:													
State:	Code:												
State:													
Code:													
State:													
Code:													
Description of Goods/ Services	HSN/ SAC Codes	Unit	Qty	Per Unit price	Taxable value	CGST		SGST/UTGST		IGST		Total	
						Rate	Amt	Rate	Amt	Rate	Amt		
Total													
Total Advance Received (In words):													
Mode of Payment (NEFT/RTGS/DD/Internet Banking):								Total Amount before tax					
Reference No.:								Add: CGST					
Date of Reference No.:								Add: SGST/UTGST					
Terms & Conditions:								Add: IGST					
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Important provisions regarding Debit Note

Rule 53 – Revised tax invoice and credit or debit notes

1. A revised tax invoice referred to in section 31 and credit or debit notes referred to in section 34 shall contain the following particulars, namely: -
 - a) the word "Revised Invoice", wherever applicable, indicated prominently;
 - b) name, address and Goods and Services Tax Identification Number of the supplier;
 - c) nature of the document;
 - d) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
 - e) date of issue of the document;
 - f) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
 - g) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;
 - h) serial number and date of the corresponding tax invoice or, as the case may be, bill of supply;
 - i) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and
 - j) signature or digital signature of the supplier or his authorised representative.
2. Every registered person who has been granted registration with effect from a date earlier than the date of issuance of certificate of registration to him, may issue revised tax invoices in respect of taxable supplies effected during the period starting from the effective date of registration till the date of the issuance of the certificate of registration:

Provided that the registered person may issue a consolidated revised tax invoice in respect of all taxable supplies made to a recipient who is not registered under the Act during such period:

Provided further that in the case of inter-State supplies, where the value of a supply does not exceed two lakh and fifty thousand rupees, a consolidated revised invoice may be issued separately in respect of all the recipients located in a State, who are not registered under the Act.

3. Any invoice or debit note issued in pursuance of any tax payable in accordance with the provisions of section 74 or section 129 or section 130 shall prominently contain the words "INPUT TAX CREDIT NOT ADMISSIBLE".

Important provisions regarding Credit Note

Rule 53 – Revised tax invoice and credit or debit notes

1. A revised tax invoice referred to in section 31 and credit or debit notes referred to in section 34 shall contain the following particulars, namely: -
 - a) the word "Revised Invoice", wherever applicable, indicated prominently;
 - b) name, address and Goods and Services Tax Identification Number of the supplier;
 - c) nature of the document;
 - d) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
 - e) date of issue of the document;
 - f) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
 - g) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;
 - h) serial number and date of the corresponding tax invoice or, as the case may be, bill of supply;
 - i) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and
 - j) signature or digital signature of the supplier or his authorised representative.
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