

PRASAR BHARATI
(India's Public Service Broadcaster)
Prasar Bharati Secretariat
Taxation Section
6th Floor, Prasar Bharati House
Copernicus Marg, New Delhi-110 001

No. PB-7(14) (1)/2019-20/FIN/GST(Pt. File-2) 3435-47 Dated /3 .1.2020

**Sub:-Non reporting of Invoices in GSTR-1 and non Payment of
GST by Suppliers**

All the units have been informed vide GST Circular No. 18 and 18 A dated 4.11.2019 and 3.1.2020 respectively that *"Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37, shall not exceed 10 per cent (earlier 20 per cent) of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of section 37."*

In this context, it may be noted that, as per section 42 (8) of CGST Act 2017, the interest is liable to be paid by recipient for such ITC availed by the recipient where the details of the invoices have not been uploaded by the supplier on the GSTN portal by due date.

In this regard, reports have been received from some units of AIR and Doordarshan that some suppliers have neither uploaded the invoices in their GSTR-1 nor have deposited GST claimed and collected by them. Such suppliers are generally first time suppliers and not regular suppliers. Further, the invoice amount in most of such cases is less than Rs. 2.50 Lakh which does not involve GST TDS. In view of this, it is requested that all procuring authorities/units may exercise caution while releasing payment to such suppliers and all efforts may be made to ensure that, before making payment, the details of the invoices are uploaded by the suppliers and if not, then all efforts should be made to obtain a declaration from the suppliers for uploading the details of such invoices on GSTN portal at the earliest and not later than the due date.



Both the directorates are requested to circulate this among all stations including all DDOs.

This is issued with the approval of competent authority.



(C.K. Jain)

Dy. Director General (Fin.)

1. ADG (Admin), AIR
2. ADG (Admin), Doordarshan
3. ADG (A), PB Sectt.
4. Chief Engineer (Civil)

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