

PRASAR BHARATI
(India's Public Service Broadcaster)
Prasar Bharati Secretariat
(Taxation Section)
Copernicus Marg, New Delhi-110001

No. PB-7(14)(1)/2018-Fin/2930-60

Date: 05.09.2019

Sub: Identification of taxable invoices not reported in GSTR-1 and payment of GST liability for the FY 2017-18.

Ref: This office letter of even number dated 30.08.2019.

With reference to the letter under reference, vide which this office has sought the details of outwards taxable supplies of 2017-18 which are not reported in GSTR-1. The details are yet to be received from various states. The details are urgently needed to discharge the liability of short paid GST on taxable outward supplies.

There are some other items which are taxable under GST such as scrap sale of fixed assets/ goods, inter unit stock transfers between two state registrations, inwards supplies of goods or services on which GST is applicable on reverse charge mechanism (RCM) basis under section 9(3) and 9(4) of CGST Act, 2017.

Regarding GST payable under RCM, it should be noted that the GST on purchase from unregistered persons u/s 9(4) of CGST Act, 2017 was applicable upto 12.10.2017 and GST on inward supplies of specified goods or services or both, u/s 9(3) of the said act was applicable upto 31.01.2019. Hence, all field units should ensure that the details of purchases from such unregistered person made during aforesaid period are duly sent to concern SNOs. If not, the same should now be reported to SNOs invariably.

Similarly, if any outward taxable supply or stock transfer pertaining to FY 2017-18 which has not been reported in GSTR-1 exists, the details of such items along with details of invoices received from vendors must be immediately sent by all field units to the concerned DDOs & SNOs. The SNOs should immediately discharge the GST liability along with interest, if any, on such unreported items through FORM DRC-03 to avoid further interest and penalty under intimation to this office.

In this regard, all Zonal ADGs are requested to provide the Certificate that the payment of GST along with interest, if any, payable on such unreported items of financial year 2017-18 is duly made and there is no instance of unreported items pertaining to FY 2017-18 exist. And if such instance exists then report the same to the concerned SNOs under intimation to this office in enclosed Annexure A invariably latest by 15.09.2019.

It is requested that Administration and Commercial wings of AIR and Doordarshan may circulate these instructions amongst all concerned and ensure that GST compliances are duly complied with.

Encls: a.a.


(C.K. Jain)
DDG (Fin.)

1. ADG (Comm.), PB, PB Sectt.
2. ADG (Admin.), DG:AID/DG:DD
3. ADG (P), SZ/WZ/EZ/NZ/CZ/NEZ
4. ADG (E), SZ/WZ/EZ/NZ/CZ/NEZ

Copy to:

1. DG:DD/DG:AIR
2. E-in-C, AIR/DD
3. ADG (Fin.), AIR/DD
4. C.E. (Civil), Soochna Bhawan
5. DDG (Fin.), AIR/DD
6. DDG (Comm.), AIR/DD
7. DDG (Sports), PB
8. All SNOs, AIR/DD
9. DDO (Cash), PB Sectt.

 10. DDO (Tech), PB Sectt. with a request to upload on PB website.

Copy for information to:

1. PS to Member (F), PB

INFORMATION RELATED TO UNREPORTED OUTWARD SUPPLIES FOR THE FINANCIAL YEARS 2017-18

Name of Zone/Office:

Name of Directorate

(Figures in Rupees)

Name of States/UTs	Heads of Unreported Outwards Taxable Supplies (Outward supplies on which GST has not been paid till date)												Stock Transfer goods and fixed assets	GST payable under RCM				Others (if any)	Total	Commercial receipts including interest on delayed payments pertaining to periods prior to 30.05.2017 collected after 01.07.2017 to 31.03.2018	Remarks, if any		
	Sale of air time	Other Commercial Receipts including production charges	Sale of CDs/DVDs	Sale of Scrap	Deposit work by CCW units from third parties other than Prasar Bharati units	DTH Income	Cost of Tender collected from Sale of tender documents	Processing fees collected from acquisition of proforma etc.	Any type of Audition fee such as for music, drama, news, etc.	Annual renewal fee received from agencies	Industrial visit fees	Vocational Training		Sale of old batteries and other items under Buy Back arrangements	Advocate Fees Under RCM	Goods Transport services	Other Specified Services prescribed u/s 9(3) of CGST Act 2017					Purchases from unregistered persons upto 12th Oct. 2017 Payable u/s 9(4) of CGST Act, 2017	
Assam																							
Arunachal Pradesh																							
Manipur																							
Meghalaya																							
Mizoram																							
Nagaland																							
Sikkim																							
Tripura																							
Andhra Pradesh																							
Karnataka																							
Kerala																							
Tamil Nadu																							
Telangana																							
Andaman and Nicobar Islands																							
Lakshadweep																							
Puducherry																							
Bihar																							
Jharkhand																							
Odisha																							
West Bengal																							
Haryana																							
Himachal Pradesh																							
Jammu and Kashmir																							
Uttar Pradesh																							
Rajasthan																							
Chandigarh																							
Uttarakhand																							
NCT of Delhi																							
Punjab																							
Madhya Pradesh																							
Maharashtra																							
Chhattisgarh																							
Goa																							
Dadra and Nagar Haveli																							
Daman and Diu																							
Gujarat																							
Total																							

Note: Please provide the details of unreported items in respect of States under your Zone.