

PRASAR BHARATI
(India's Public Service Broadcaster)
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(Taxation Section)
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No.PB-7(14)(1)/2019-20/Fin/GST-GSP/ 3/05-35

Dated: 27.09.2019

Sub: Implementation of GSP-cum-ASP Application (BOLTON) for GST compliances-reg.

As you are aware, Goods and Services Tax has been made applicable in India w.e.f. 01.07.2017. At present, for making GST compliances by State Nodal Officers and Nodal DDOs for all State registrations of GST and GST TDS, the requisite information are being sent by the DDOs and nodal units such as Doordarshan Commercial Services (DCS), Central Sales Unit (CSU), Commercial Broadcasting Service (CBS), AIR Resources, Zonal Offices, etc. to the State Nodal Officers (SNOs) and Nodal DDOs through e-mails. There are chances of missing out some invoices related to outward or inward supplies either at the time of sending by the field unit(s) or at the time of filing GST/ GST TDS return(s) by SNOs or Nodal DDOs.

To remove the possibility of data loss in transition and to assist in making various GST compliance related to GST [including reconciliation of GSTR-2A with purchase register i.e. information related to inward supply invoices received from all field units for claiming Input Tax Credit (ITC)], E-Way Bills, GST TDS, Annual Returns, etc., it has been decided to implement GSP-cum-ASP application named as BOLTON offered by M/s Deloitte Touchhe Tohmastu India LLP with effect from 01.10.2019 for all State registrations of Prasar Bharati across the country. In addition to current practice of sending information through e-mails, all concerned field units would also be required to send the information related to GSTR-1, GSTR-3B, GSTR-7 and other GST compliances, if any, for the month of October 2019 through the afore-said application also. All Zonal ADGs are requested to send the feedback on implementation of application in the GST State registrations under their Zones by 15th November 2019. On the basis of feedback on implementation of GSP-cum-ASP application, the decision on extending the parallel run for one more month i.e. for November 2019, will be taken. In case, the feedback is positive, the existing practice of sending information through e-mails for making various GST compliances may be discontinued from November 2019. This application will ensure GST compliances by all state registrations by assisting in-

- (i) smooth flow of information of various field units to the concerned SNO(s) and / or Nodal DDO(s) on real time basis;



- (ii) reconciling GSTR-2A with the details of inward supplies sent by various field units/ nodal units;
- (iii) timely reconciliation of outward and inward supply invoices data sent for different various GST returns;
- (iv) maintaining GSTIN-wise vendor master duly verified through GSTN (this check will be available after creation of Vendors & clients masters);
- (v) creating central repository of the information sent by all concerned for various GST compliances; and
- (vi) generating various customised MIS reports for senior management and various other stakeholders.

In addition to above, there will be other many incidental advantages also such as-

- a) User friendly application and easy to understand;
- b) Clerical errors will be almost nil;
- c) Reduces the work load of State Nodal Officers and other stakeholders;
- d) If an user gives any wrong /false input, then working process will not go ahead and that mistake will be easily identified and can be rectified at initial stage;
- e) Show the probable matches for the reconciliation of inward supply invoices as per GSTR-2A and purchase register prepared based on information received from all concerned; and
- f) Filing of GST returns (except making payment of tax liability) through application without login on GSTN portal.

For smooth implementation of GSP-cum-ASP application, all concerned are requested to take the note of the following points:

1. This application is meant for assisting in all types of GST compliances including GST, E-Way Bill, GST TDS, GST Annual returns, reconciliation of GSTR-2A with purchase register i.e. information related to inward supply invoices received from all field units for claiming ITC. The URL of the application is <https://pb.deloitteanalytics.in/PBUI>.
2. All SNOs and some DDOs have already been given training for operating the application. They are supposed to guide other users for smooth implementation of the Application. The detailed User Manual on how to operate the application is enclosed as **Annexure-1**.
3. In addition to the current practice, the GST compliances for the month of October 2019 are also required to be done through above-said Application. On feedback from Zonal ADGs on implementation of application for various GST compliances, the decision on extending the parallel run for another one month will be taken by this office. On successful implementation, the existing practice of sending information through e-mails may be discontinued.



For this purpose, all SNOs and Nodal DDOs are requested that they should match the data sent by all concerned through this application and through existing channel. They should also match various draft GST returns/ summary of GST returns prepared by application and return prepared following the existing practice(s) and intimate the outcome (whether returns are matching or not) to their Zonal ADGs latest by 10th November 2019 who in turn will send the feedback of their whole Zone to this office, latest by 15th November 2019, through e-mail on taxationpb03@gmail.com positively so that decision on extending the parallel run for another one month can be taken.

4. At present, the application supports three layers of users. These are DDO level users, SNO/ Nodal DDO level users and management level users. The nodal units shall use the DDO level users for sending the information to all concerned State Nodal Officers/ Nodal DDOs.
5. The usernames and passwords for DDO level users and SNO / Nodal DDO level users have been created and handed over to GST Cells of both the directorates for sending to all concerned.
6. The Senior Management Level users are created for DDG and above level officers working in Finance and Commercial wings in both the directorates and in Prasar Bharati Secretariat. In addition, the users have also been created for Heads of GST cells of both the directorates. The same are being communicated to officers concerned.
7. It is advisable that every user shall change his/ her password immediately after first login to avoid unauthorised access and any data loss.
8. In case of non-receipt of username and password to any stakeholder or creation of additional users, the same may be communicated to this office through GST Cells of the concerned directorate.
9. The application would require creation and timely updation of Item Master, Tax Master, and Vendor & Customer Master before making entry against any item, tax rate for particular HSN/SAC, Vendor/ Customer. However, for first three months i.e. up to December 2019, this validation is suspended to create these masters. Hence, all DDO level users should assist in creating these Masters in system by uploading the requisite data (in MS-Excel) on application in the prescribed formats enclosed as **Annexure-2(i) to 2(iii)** latest by 15th December 2019 so that related validations can be made active w.e.f. 01.01.2020. The central configuration team, at Directorate/ Prasar Bharati Secretariat level, will authorise the entry made in Masters centrally so that duplicate entries can be stopped in the system.
10. The DDO level users should prepare the invoice-wise data in the prescribed formats (in MS-Excel) enclosed as **Annexure-3** (Outward supplies), **Annexure-4** (Inward supplies) & **Annexure-5** (Payment Details) and upload the same on



application within due dates already prescribed for them for each individual GST return. The formats circulated earlier are slightly modified for better understanding and collecting full information required for filing GST returns. These formats are also available in the Application under Download section.

11. It must be noted by DDO level users that they should not change the format. They should neither delete nor add any row in the header of the prescribed template. All dates should be in DD-MM-YYYY formats only. Duly filled records can only be uploaded on Application.
12. All SNOs/ Nodal DDOs level users should check and verify the information sent by all concerned. After verification, the SNOs/ Nodal DDOs may go ahead for filing respective GST returns.
13. Every user is required to keep his/ her contact details up to date. The contact details mentioned in the Application will be treated as registered contract details in relation to any activity related to this Application.
14. Regarding creation of defaulters list, most of the field units have been mapped with related SNOs in the Application. In case any field unit is not yet mapped then concerned SNO/ Nodal DDO himself/ herself can map the DDO level user with his / her user. One DDO user can be mapped with multiple SNOs/ Nodal DDOs at a time. After mapping of the field unit/ DDO level user in the Application, the SNOs/ Nodal DDOs will be able to send the reminder e-mails to the defaulters through Application.
15. DDO level users can send the data to SNO/ Nodal DDO level users multiple times in a month. The application won't allow uploading duplicate data in the application. There is a provision of submitting 'Undertaking for completeness of data' through application. In case, DDO level users have sent all inward or outward supplies data for a month to SNO/ Nodal DDO level user then he is required to send aforesaid Undertaking to SNO/ Nodal DDO to ensure removal of his name from defaulter list maintained at SNO/ Nodal DDO level. In case, there is no data with DDO level user for sending to SNO/ Nodal DDO level user then he is required to send NIL data undertaking to the concerned SNO/ Nodal DDO level user.
16. As mentioned above, each return/ activity-wise detailed guidelines for operating Application is given in **Annexure-1**.
17. DDO level users can view the reports related to transactions of their units. The SNOs/ Nodal DDOs can view the reports related their State registrations. Similarly, users of both the directorates can view the reports related to their directorate and users of Prasar Bharati Secretariat can view the reports for all the GST registrations. There are many MIS reports already configured in the Application. In case, additional MIS report is required then it is requested that

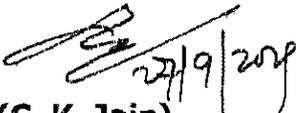


the template of the same along with reasons shall be provided to this office through GST cells of the concerned directorate.

18. This application will also allow generating E-way bills. All field units which are sending goods from one location to another should invariably generate E-way Bills through this application so that the E-way Bills can be reconciled and be considered for other GST compliances.
19. In case of any issue/ difficulty in operating the application, the support team of Deloitte can be approached through e-mail intaops@deloitte.com. It may be noted that the e-mail should be sent through registered e-mail-ids given for access of the application. The support team will generate the ticket number on the basis of e-mail received and communicate the status of the query to the concerned user. If necessary, the support team may also call to the user for any additional information and/ or resolution of the query.

The Finance wings of both AIR and Doordarshan are requested that they should circulate these instructions amongst all concerned and ensure that the instructions/ procedures for smooth implementation of GSP cum ASP application are being followed by all concerned in its true sense.

Encls: a.a.


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

ADG (Finance), AIR/ DD

Copy for information and necessary action to:

1. ADG (B&R), PB/ ADG (Admin), PB Sectt./ ADG (Admin.), AIR/ DD.
2. ADG (E), All Zones
3. ADG (P), All Zones
4. CE (Civil), Sookna Bhawan, New Delhi
5. DDG (Commercial), AIR/ DD
6. DDG (Fin.), AIR/ DD
7. DDG (Admin.), PB Sectt./ AIR/ DD
8. Head of GST Cell of AIR/ DD
9. All SNOs/ Nodal DDOs of all state registrations.
- ✓ 10. DDG(Tech), PB Sectt., with a request to pl. arrange to upload on PB website.
11. Director (Comm., T&C-1)/(Comm., T&C-2)/ (B&A), PB Sectt.
12. Dy. Director (F&A), PB Sectt.
13. DDO, PB Sectt.

Copy for information to:

1. SO to CEO, PB
2. PS to M(F), PB
3. DG:DD/ DG:AIR



Bolton User Manual

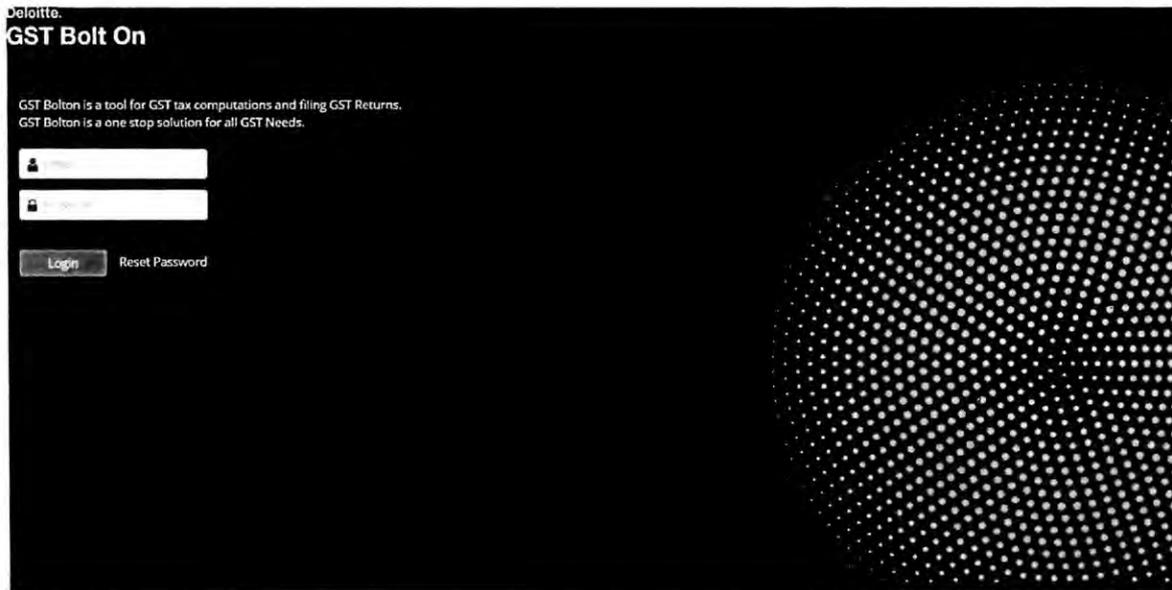
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Bolton User Manual

GST ASP Solution

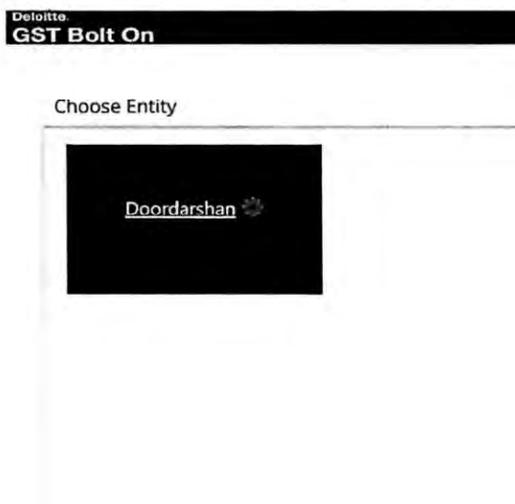
Bolton Login

Fill in the registered email id and password.



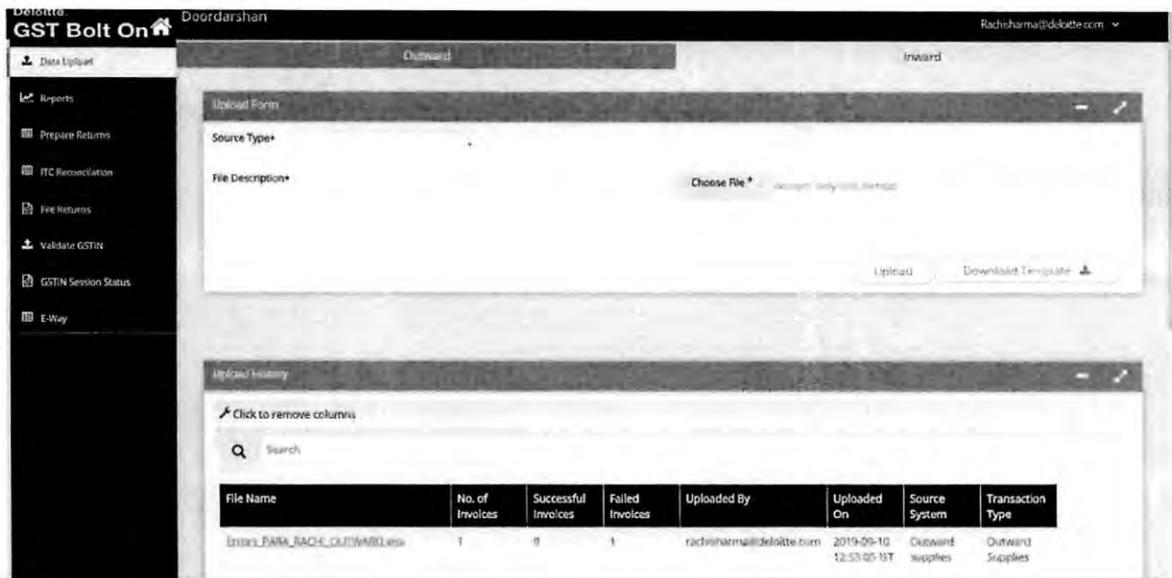
Home Page

After successful login, below screen will be the landing page. Select the entity.



Data Upload

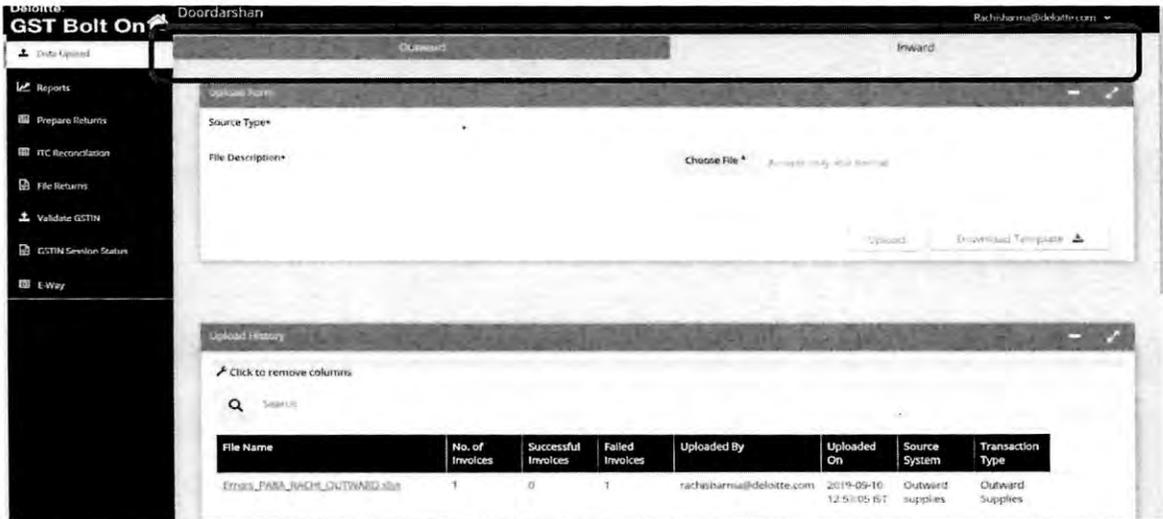
SNO can upload data of all the GSTINs of his entity.
DDO can only upload data of his own GSTINs.



Uploading Outward and Inward Transactions

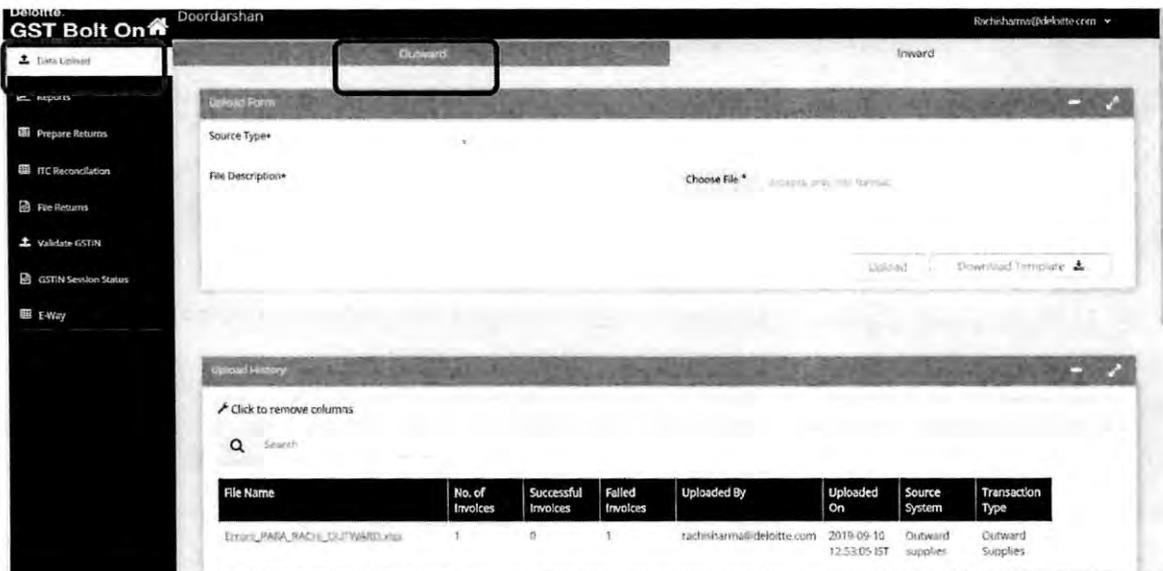
User who have access or privilege for both “Inward” (Account Receivable) and “Outward” (Account Payable) login to Bolt-On system will see below screen as a landing page

User can see two tabs based on access to transaction types assigned. If user has access to both the transaction types, they can see “Outward” and “Inward”.



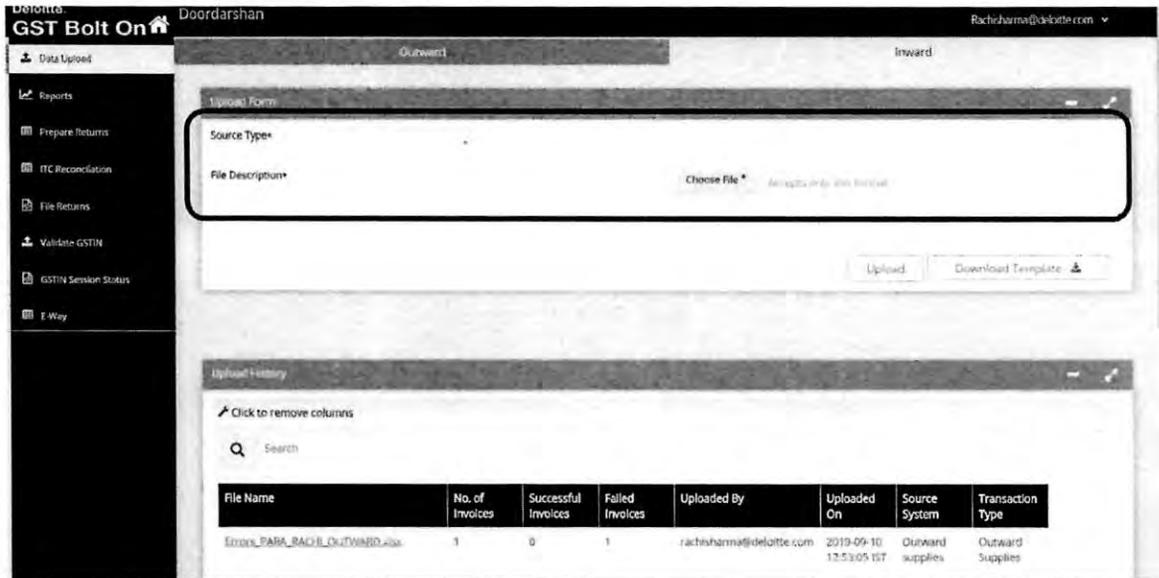
Uploading Outward Transactions

If user need to upload “Outward” (Account Payable) file then user need to select the transaction excel file which support “xlsx” extension.



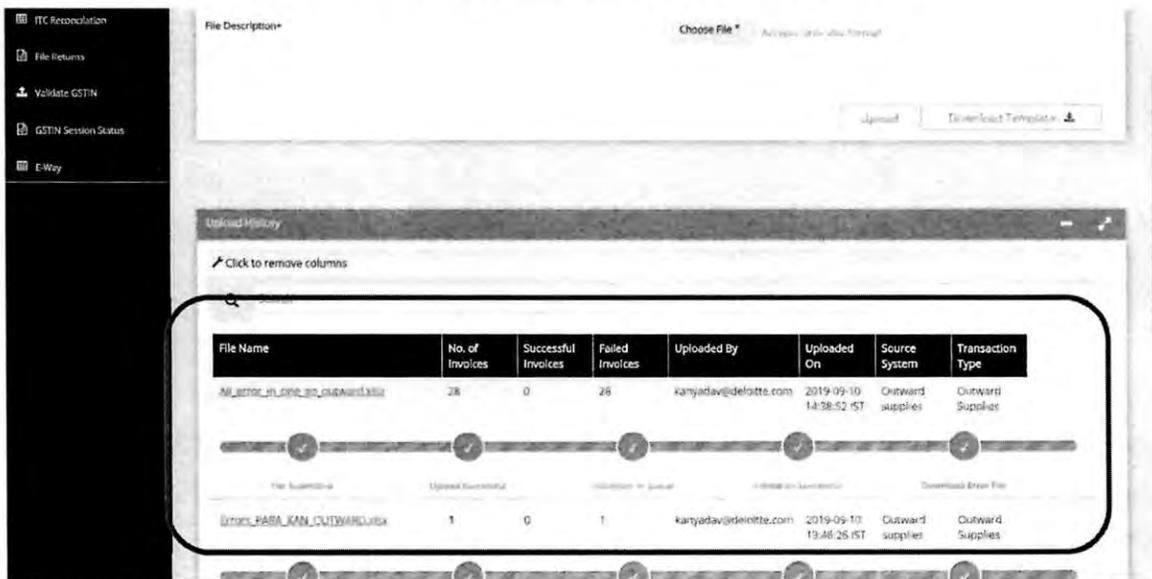
User has to click “Choose File” & enter upload file name in “File Description” field.

After above step, user has to click “Upload” button.



Viewing Upload History

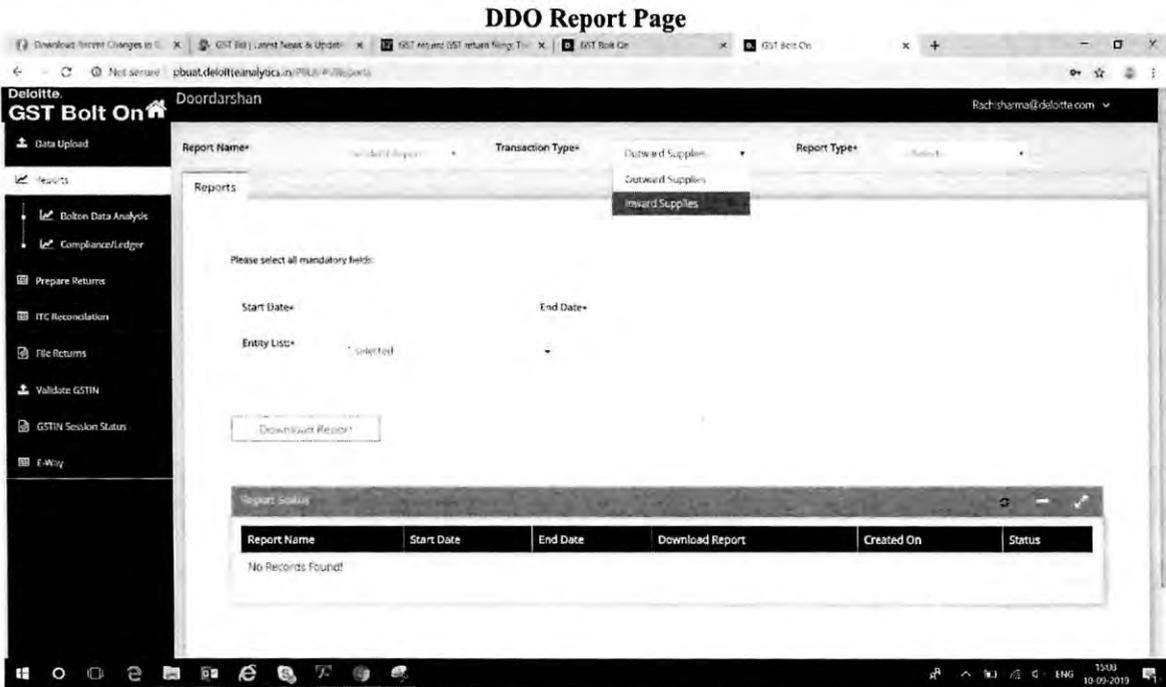
Files which is uploaded successfully can be viewed in “Upload History” section



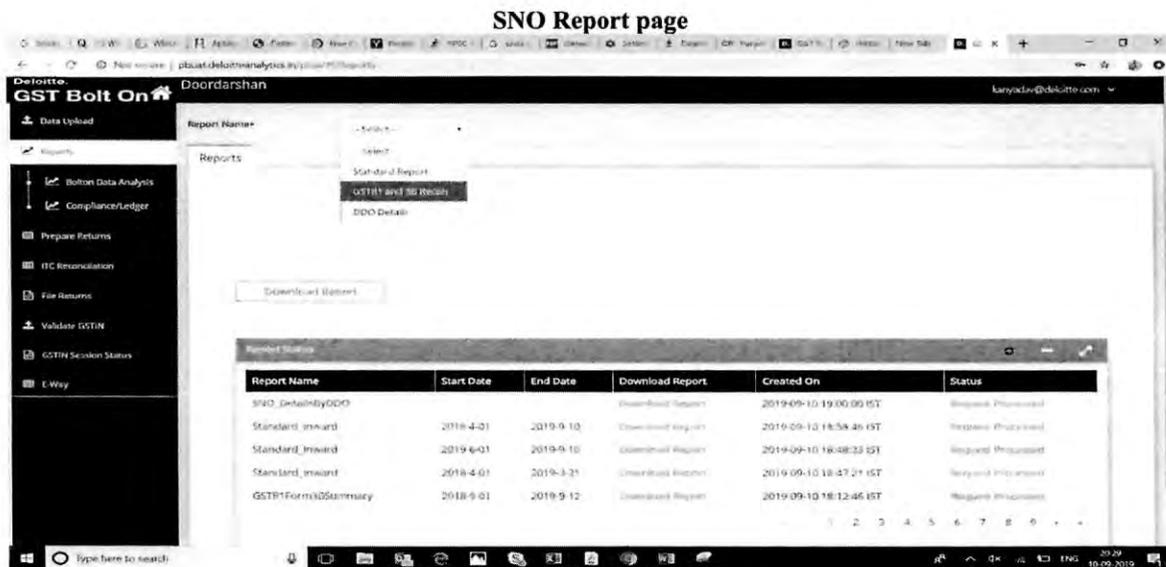
After uploading the file, we need to check the green ticks at each stage of uploading and if any error occurs we can download the error file by clicking on Download Error File. When uploading is successful, File uploaded successfully message appears.

Reports

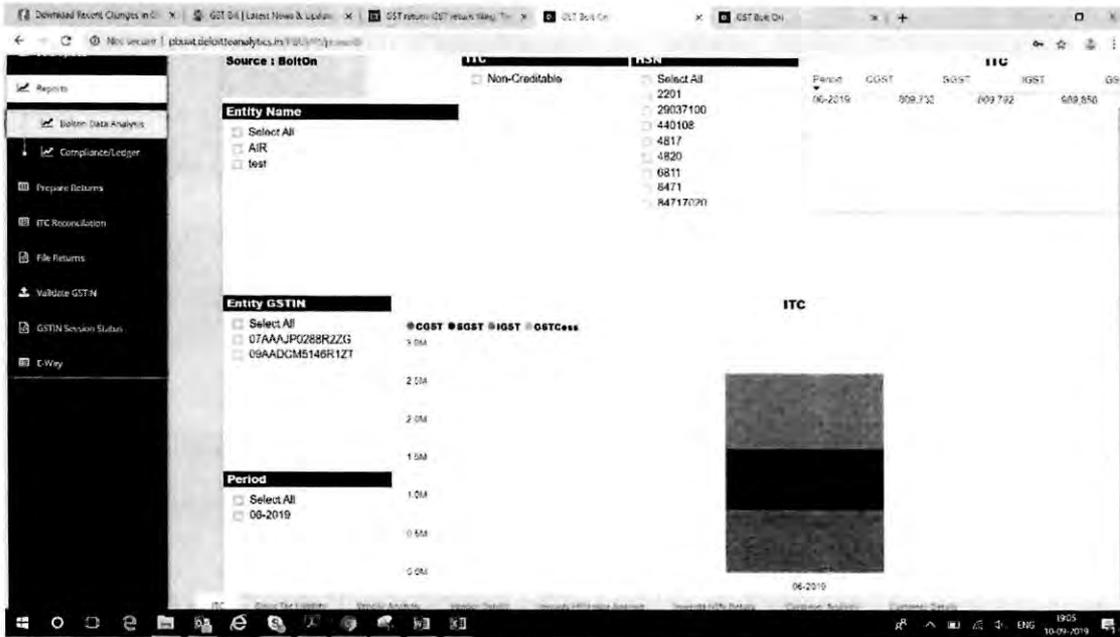
If user wants to see the “Reports” then click “Reports” menu provided at the left side. Following is the landing page for generating reports:



Standard Report Contains all the upto date data.
SNO_DDO Report contains detail of files uploaded by all DDOs under that SNO.



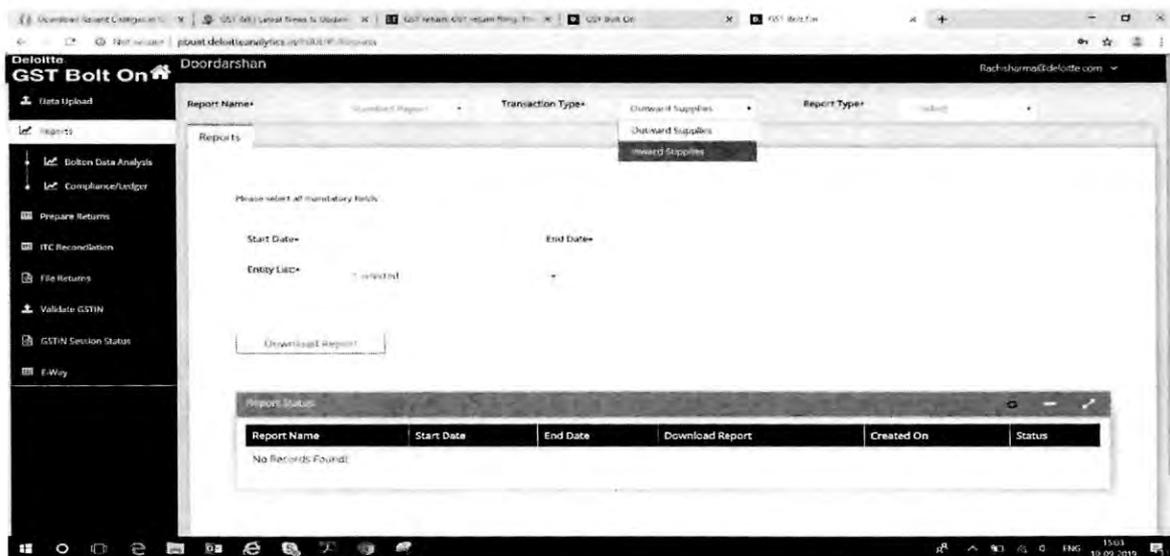
Bolton Data Analysis



Compliance/Ledger



Start date and End Date are selected in case the user needs report for a period of time.



Once the transaction Type has been selected as either the Outward Supplies or the Inward Supplies, we can select the other tabs according to the requirement.

(DDO won't have access to tabs other than above all)

Prepare Returns

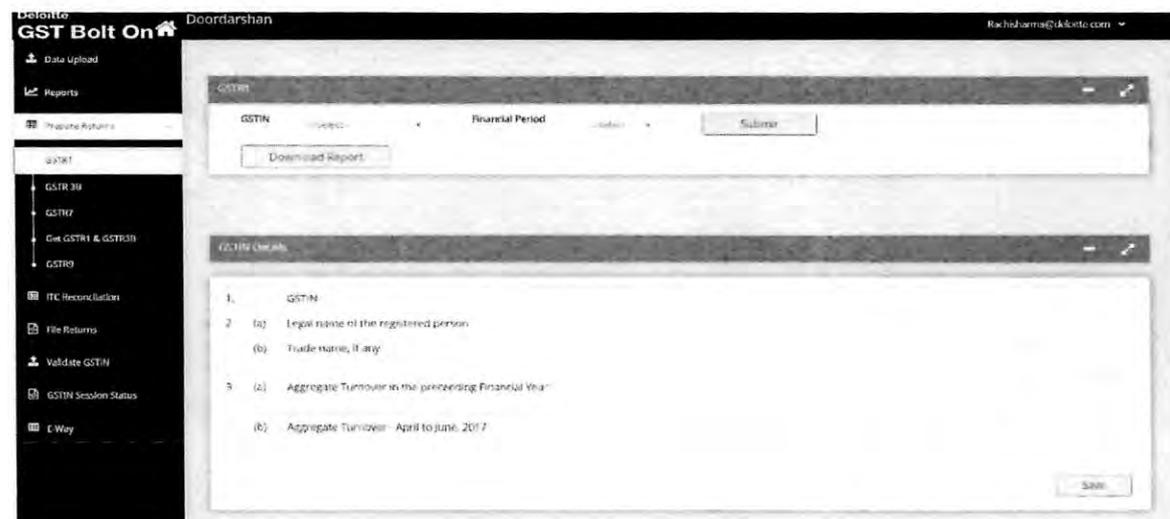
Download GSTR1

Functionality

User can download the summary of outward transactions in a particular financial period in form of GSTR1 from BoltOn on either Excel or PDF format.

Steps

Click on the Prepare Returns Tab.



After the GSTIN, Financial Period is selected then the following report can be downloaded.

The downloaded report looks like this:-

No. of Receipts	No. of Invoices	Total Invoice Value	Total Taxable Value						
1	4	146306.591							
GSTIN/IN of Receipt	Invoice Number	Invoice Date	Invoice Value	Place of Supply	Reverse Charge	Invoice Type	E-Commerce GSTIN	Rate	Taxable Value
27AAAAD01D229	INV11/17-18/001	15-Sep-17	557649.12	27	N	Regular		18.00	472584
27ABCD001D229	INV11/17-18/003	18-Sep-17	12349.12	27	N	Regular		18.00	685.84
27ABCD001D227	INV11/17-18/004	21-Sep-17	56789.12	27	N	Regular		18.00	3154.951111
27ABCD001D228	INV11/17-18/005	22-Sep-17	7236723.00	27	N	Regular		18.00	402040.1667
27ABCD001D229	INV11/17-18/006	24-Sep-17	5564152.66	27	N	Regular		18.00	309119.5934
27ABCD011D129	INV11/17-18/007	27-Sep-17	6872616.714	27	N	Regular		18.00	381812.0397

Download GSTR3B

Functionality

This feature helps to view a summary of GSTR3B for a particular month and GSTIN. The user can use this feature to reconcile the data before it is saved to the portal.

Steps

Similar to Download GSTR1, for GSTR3B download. Click on Prepare Returns tab and select GSTR 3B.

Nature of Supplies	Total Taxable Value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)					
(b) Outward taxable supplies					

Download GSTR7

Functionality

This feature helps to view a summary of GSTR7 for a particular month and GSTIN.

Steps

Similar to Download GSTR1, GSTR3B for GSTR 7 download. Click on Prepare Returns tab and select GSTR 7.



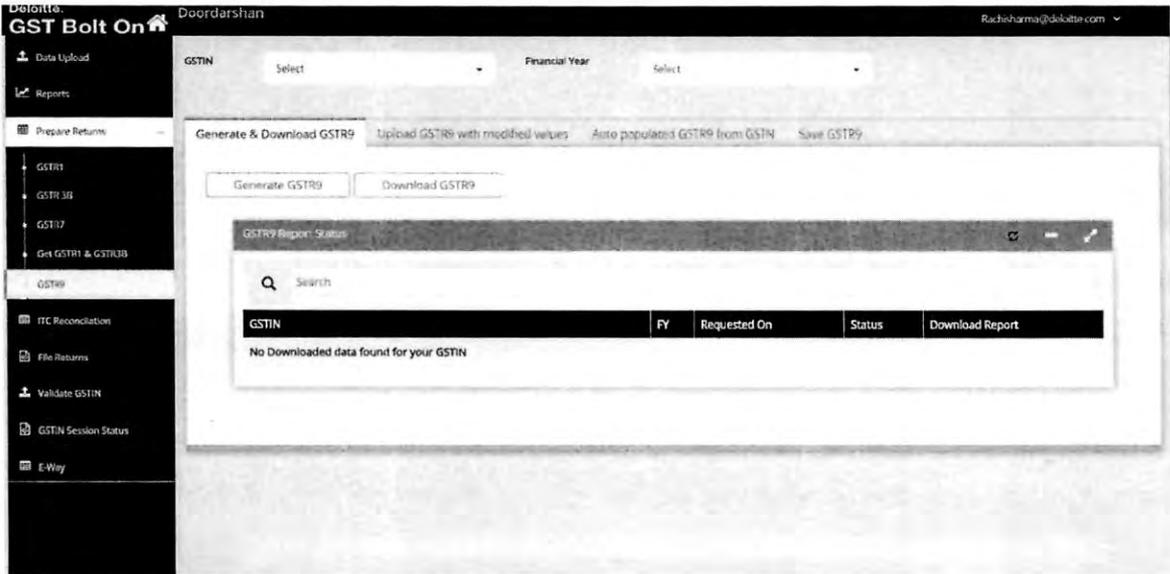
Download GSTR 9

Functionality

This feature helps to view a summary of GSTR9 OF GSTIN.

Steps

Similar to GSTR1, GSTR3B and GSTR 7, here GSTR 9 is downloaded. Click on Prepare Returns tab and select GSTR 9.

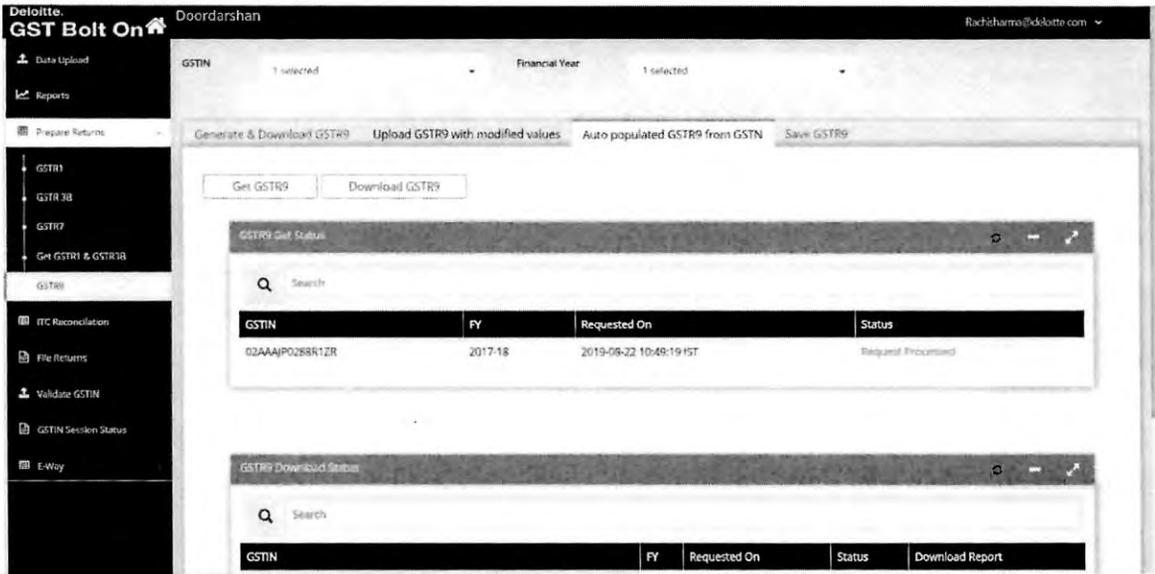


Upload GSTR9 with modified values

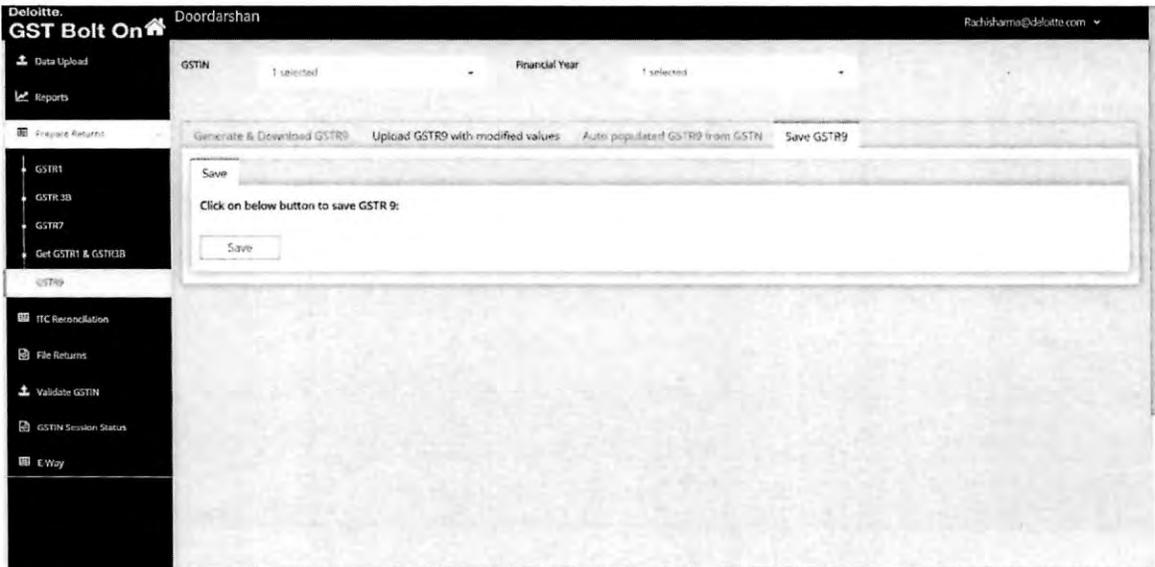
Select .xlsx of the data for which we need to upload modified values



Auto Populated GSTR9 from GSTN



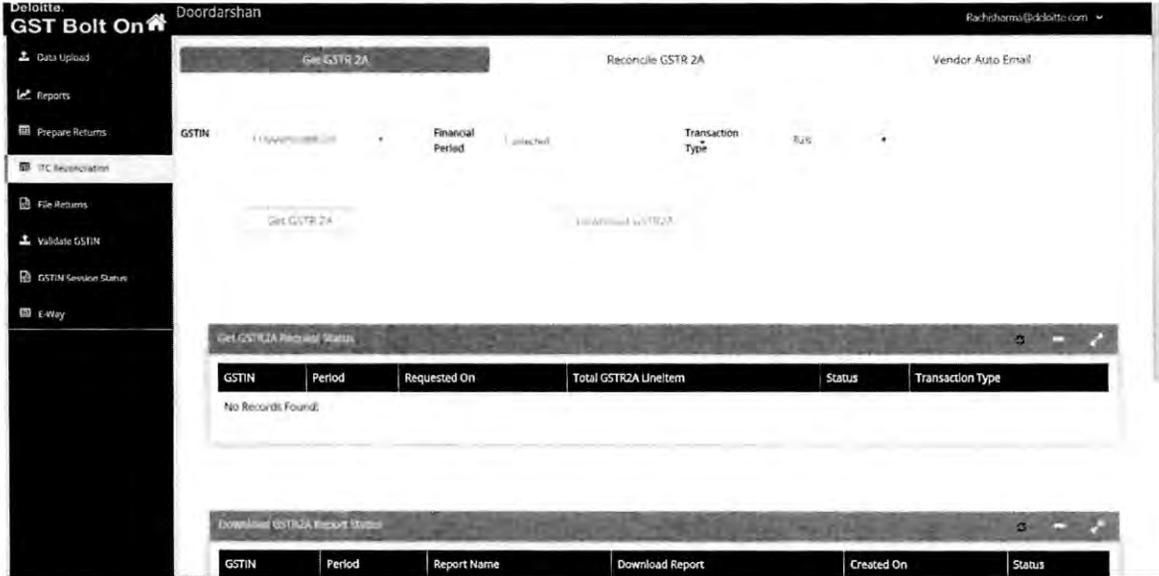
Save GSTR9



ITC Reconciliation

Reconcile GSTR2A

On clicking the tab 'ITC Reconciliation', the user is landed on the following page:



GSTR2A Reconciliation is done by the supplier to match his data with the one that buyer has filed in GSTR-1. For this, the following process is carried out.

GSTIN, financial period, Transaction type of the entity for which GSTR2A is required is selected.

There are two types of transaction type, namely, B2B and CDN. After this, the transaction type is selected as per the requirements.



The 'Get GSTR2A' tab is selected. This lands the user on a page asking for OTP. The OTP is sent to the registered mobile number. Once the process is done, the data for desired inputs is retrieved from the GST Portal and populated into the system.

This data is segregated and populated in the sections, namely, Matched, Mismatched, Present only in PR, Present only in GSTR2A, Saved(Not Filed) in GSTR2A.

All the records which match with the supplier's GSTR1 data are classified as 'Matched'.

All the records which do not match with the supplier's GSTR1 data are classified as 'Mismatched'

The records which are present only in purchase register of the buyer but not in his GSTR2A can be found under 'Present only in PR'.

The records present only in GSTR2A and not in the purchase register can be found under 'Present only in GSTR2A'.

The records which have been saved by the supplier but not filed are present in 'Saved (Not Filed) in GSTR2A'.

Reconcile GSTR 2A

By filling in the details in the following tabs we can generate the recon reports for GSTR 2A.

The screenshot shows the 'Reconcile GSTR 2A' form in the Deloitte GST Bolt On application. The form includes the following fields:

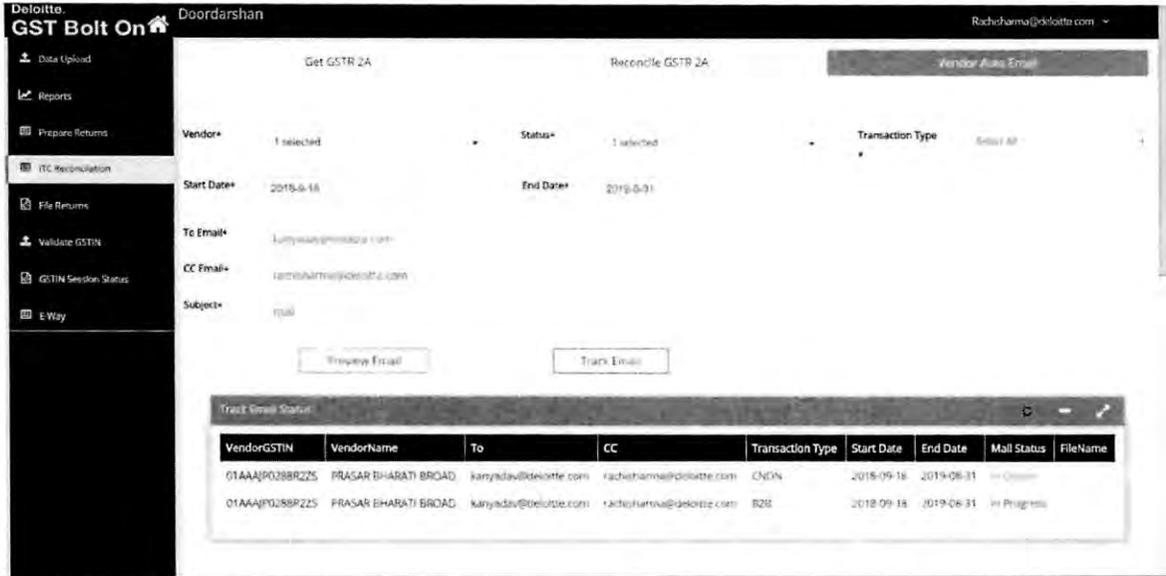
- Reconcile By:** Entry GSTIN (11AAAIP0288R22R) and Vendor GSTIN (01AAAIP0288R22S).
- Reconcile For:** Monthly (02-2019), YTD, Start Date, and End Date.
- Transaction Type:** B2B.

Below the form, a table displays the 'Monthly GSTR2A Recon' report:

GSTIN	VendorGSTIN	Period	Transaction Type	Report Name	Download Report	Created On	Status
11AAAIP0288R22R	01AAAIP0288R22S	02-2019	B2B	Monthly GSTR2A Recon	Link to download report	2019-09-10 16:44:06 IST	Approved in System

Vendor Auto Email

This can also be sent to the vendor by clicking on the Vendor Auto Email tab.



File Returns

Save GSTR 1

Functionality

As the name suggests, this feature helps us to prepare and save GSTR1. We can select individual transaction types (e.g. b2b, b2cs etc.) and create separate GSTR1s for different transactions or we can generate a single GSTR1 for all the transactions.

Steps

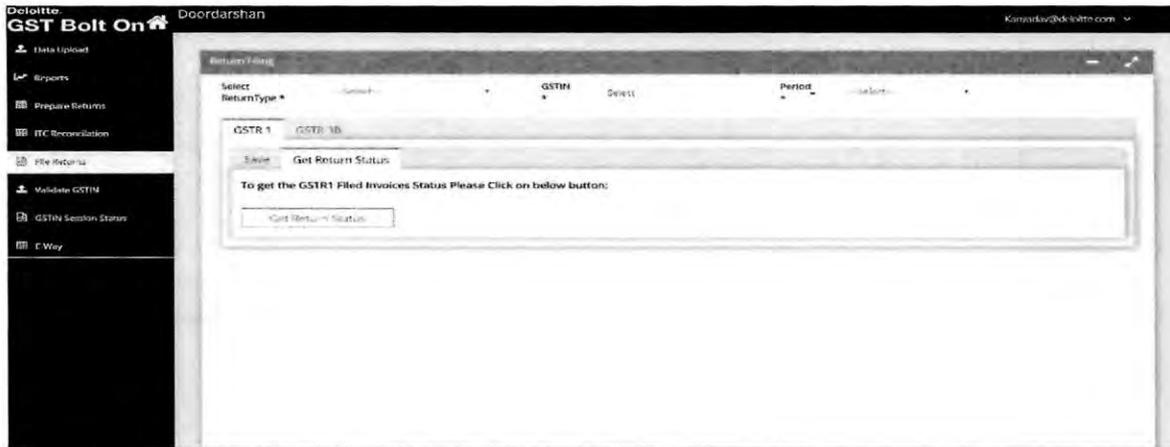
Click on “File Returns” tab. We will see the following screen.



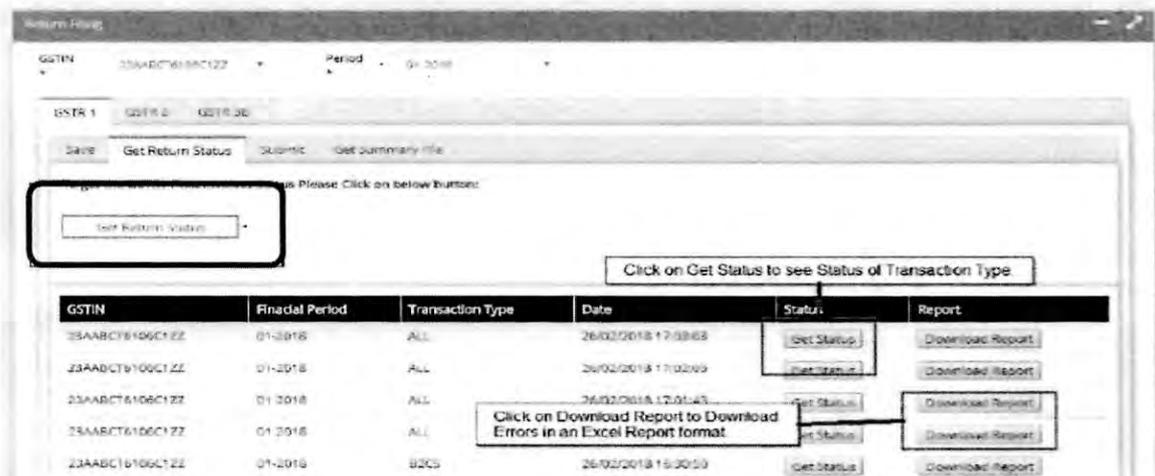
Select Return Type, GSTIN and Financial Period.

After this select the transaction type and click on Prepare GSTR1 Data. Once it's done, Save the GSTR1.

Then click on "Get Return Status" to see if the transaction types have been processed successfully or with errors. If there are any errors, then we can download the error report.



When the user clicks on "Get return Status" button, he will see the below screen



When the user clicks on "Get Status" button under the "Status" column, he will see the following screen. Basically he will be able to see if the transaction types have been processed with or without errors. "PE" stands for "Processed with Errors" and "P" stands for "Processed".

Transaction Type	Batches Count	Status
at	1	P
b2b	1	P
b2cl	1	P
b2cs	1	P
cdnr	1	PE
cdnr	1	P
doc_issue	1	P
exp	1	P
hsn	1	P
nil	1	P

e.g. – Here, we can see that cdnr transaction type is processed with errors. So to see the details of the error present in cdnr, the user can click on “Download Report” button under “Report” column. The downloaded report has transactions with PE status listed in a single report.

GSTR 3B

Functionality

This feature helps us to save GSTR 3B.

Steps

Click on “File Returns” tab. We will see the following screen.



Select Return Type, GSTIN and Financial Period and click Save in the Save tab.

After this select Get Return Status.



We have to perform the similar task as done in GSTR1 above after we get the status report.

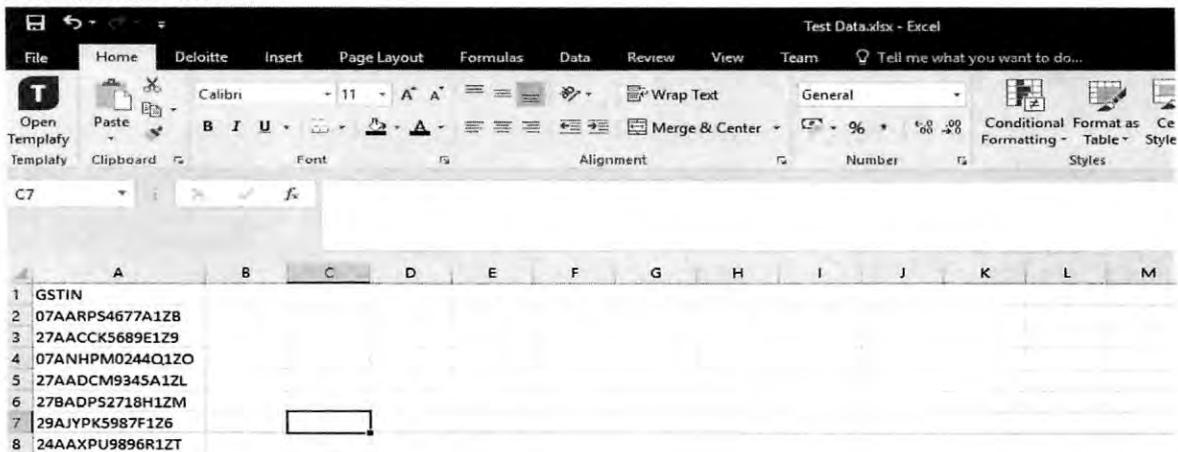
GSTIN Validation

Functionality

This feature helps the user to find out if the GSTINs are valid or not.

Steps

The user has to create an excel containing all the GSTINs that he wants to validate. A sample of such a file is shown below.



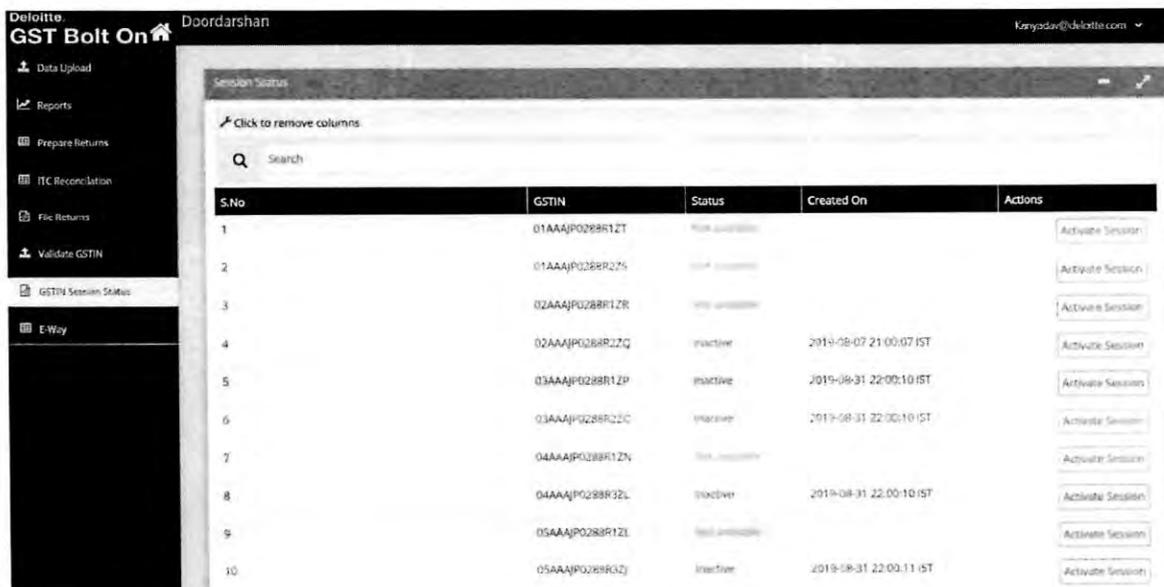
Once this file has been made, click on “Validate GSTIN” tab in Bolt On. The user will see the following screen.

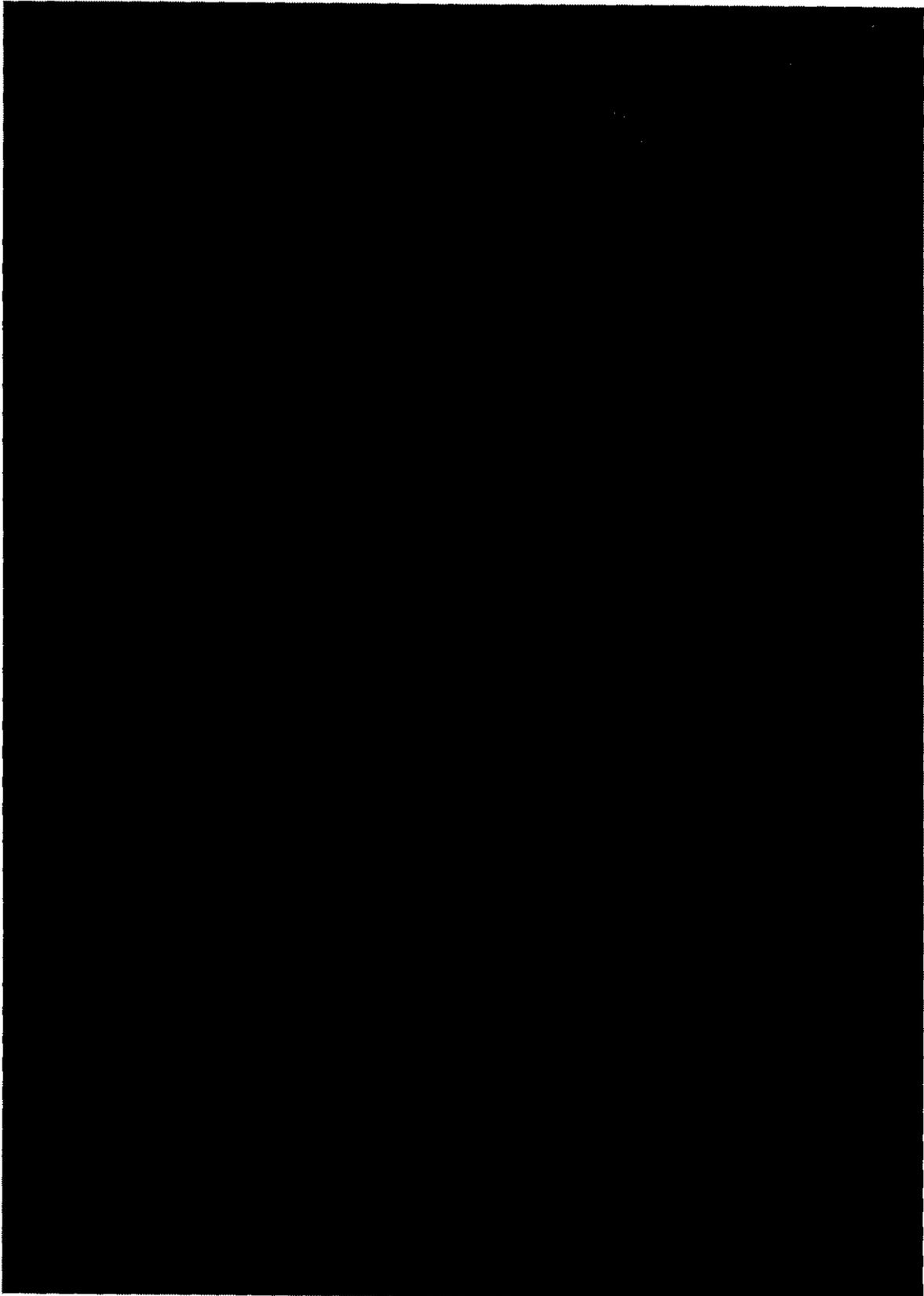


Once the file has been uploaded, click on “Download Report” to see if any errors are present in the GSTINs.

GSTIN Session Status

We can check which all GSTINs are active, inactive or not available from the list of all the GSTINs.





Customer Master

Fields	Mandatory (M) or Optional (O) or Conditional Mandatory (CM)	Field required for Return	Fields definition/explanation
CustomerCode	M	No	If there's a 'ship-to' party as well, provide code for Ship-to party also. This is not GSTIN
CustomerName	CM	No	Official name of the customer. May or may not be registered for GST
CustomerName2	O	No	The name mentioned in the system of the client, in case different from above
CustomerHQName	O	No	Indian HQ / HO name, whether or not registered
GSTIN / UIN	M	Yes	GST identification number of the client's customer or Unique Identification Number issued to United Nations, embassies etc.
PAN	O	No	PAN of the customer
PhoneNumber	O	No	Phone number of the customer
FaxNumber	O	No	Fax number of the customer
Is_Jobworker	M	Yes	Does customer operate as a jobworker?
Is_EOU	O	No	Is the customer an export oriented unit
Is_SEZ	M	Yes	Is the customer operating in SEZ?
Is_STP	O	No	Is the customer operating in software technology park?
Is_EHTP	O	No	Is the customer an Electronic Hardware Technology Park?
Is_BioTechPark	O	No	Is the customer operating in bio technology park?
Is_CompositionDealer	M	Yes	Does the customer operate as a composition dealer?
ImporterExporterCode	O	Yes	Importer exporter code of the customer
Contact_PersonName	CM	No	Contact person name / authorised person name
Contact_PersonEmailID	CM	No	
Contact_PersonDesignation	CM	No	
Contact_PersonPhone	CM	No	
ClientSpecific1	CM	No	
ClientSpecific2	CM	No	
ClientSpecific3	CM	No	
AddressLine1	CM	No	
AddressLine2	CM	No	
AddressLine3	CM	No	
AddressLine4	CM	No	
AddressLine5	CM	No	
AddressLine6	CM	No	
City	M	No	
ZipCode	M	No	
Region/State	M	Yes	
Country	M	No	
ISD-GSTIN	CM	Yes	ISD GSTIN number of customer, if applicable
Is_ISD	CM	Yes	If ISD GSTIN is used?

Vendor Master

Fields	Mandatory (M) or Optional (O) or Conditional Mandatory (CM)	Field required for Return	Fields definition/explanation
Vendor code	M	No	Supplier/vendor id in ERP system from whom goods / services are procured. This is not GSTIN
VendorName	M	No	
VendorName2	O	No	
VendorHQName	O	No	HQ / HO Name, whether or not registered
GSTIN	M	Yes	Vendor's GSTIN or UIN, as applicable
PAN	M	No	
PhoneNumber	O	No	
FaxNumber	O	No	
Is_EOU	O	No	Is the vendor an export oriented unit?
Is_SEZ	M	Yes	Is the vendor a unit / developer of SEZ?
Is_STP	O	No	Is the vendor a unit in Software Technology Park?
Is_EHTP	O	No	Is the vendor a unit in Electronic and Hardware Technology Park?
Is_BioTechPark	O	No	Is the vendor a unit in Bio Technology Park?
Is_Jobworker	M	Yes	Does vendor/supplier operate as a jobworker?
Is_CompositionDealer	M	Yes	Does vendor/supplier operate as a composition dealer?
Is_UIN	M	Yes	Is the vendor holding Unique Identification Number? For instance, United Nation and Embassies
Importer/ExporterCode	Ø	Yes	Issued to vendor under Customs Law
Contact_PersonName	O	No	Contact person of customer
Contact_PersonEmailID	O	No	Mail-ID of customer contact person
Contact_PersonDesignation	O	No	Designation of customer contact person
Contact_PersonPhone	O	No	Phone of customer contact person
ClientSpecific1	O	No	Any client-specific information about customer
ClientSpecific2	O	No	Any client-specific information about customer
ClientSpecific3	O	No	Any client-specific information about customer
AddressLine1	O	No	
AddressLine2	O	No	
AddressLine3	O	No	
AddressLine4	O	No	
AddressLine5	O	No	
AddressLine6	O	No	
City	M	No	
ZipCode	M	No	
Region/ State	M	Yes (required for supplies from unregistered person)	
Country	M	Yes	

Entity Master

Fields	Mandatory (M) or Optional (O) or Conditional Mandatory (CM)	Field required for Return	Fields definition/explanation
EntityCode	M	No	Code of entity / location whose return is to be filed
EntityName	M	No	Entity name
EntityName2	O	No	Entity name
GSTIN	M	Yes	GSTIN of the entity / location whose return is to be filed
PAN	M	No	
PhoneNumber	O	No	
FaxNumber	O	No	
Industry	O	No	Industry background. Eg: Trading industry, service industry
NatureOfBusiness	O	No	Nature of business in brief. Eg: Insurance, Pharma
ImporterExporterCode	O	No	
Contact_PersonName	O	No	
Contact_PersonEmailID	O	No	
Contact_PersonDesignation	O	No	
Contact_PersonPhone	O	No	
ClientSpecific1	O	No	
ClientSpecific2	O	No	
ClientSpecific3	O	No	
AddressLine1	O	No	
AddressLine2	O	No	
AddressLine3	O	No	
AddressLine4	O	No	
AddressLine5	O	No	
AddressLine6	O	No	
City	M	No	
ZipCode	M	No	
Region/State	M	Yes	
Country	M	Yes	
Is_ISD	M	Yes	If ISD GSTIN is used?
Is_EOU	O	No	Is the entity an export oriented unit?
Is_SEZ	M	Yes	Is the entity a unit / developer of SEZ?
Is_STP	O	No	Is the entity a unit in Software Technology Park?
Is_EHTP	O	No	Is the entity a unit in Electronic and Hardware Technology Park?
Is_BioTechPark	O	No	Is the entity a unit in Bio Technology Park?
Is_Jobworker	O	No	Does vendor/supplier operate as a jobworker?
ImporterExporterCode	Ø	Yes	Issued to vendor under Customs Law
ISD GSTIN	CM	Yes	ISD GSTIN number of the location / State, if applicable

Item Master

Fields	Goods (G) or Services (S) or Both (B)	Mandatory (M) or Optional (O) or Conditional Mandatory (CM)	Field required for Return	Fields definition/explanation
HSN (Refer note below)	G	M*	Yes	
SAC	S	M	Yes	
ItemID	G	M	No	Item ID (internal) of goods
ItemDescription	G	CM	No	Description of goods
ItemType	G	O	No	Any internal classification of the goods
ItemSerialNo/ServiceSerial No	B	O	No	Any internal reference number of the goods or services
ServiceID	S	M	No	Item ID (internal) of services
ServiceNature	S	O	No	Nature or category of service provided
ClientSpecific1	B	O	No	Any specific internal reference for goods or services
ClientSpecific2	B	O	No	Any specific internal reference for goods or services
ClientSpecific3	B	O	No	Any specific internal reference for goods or services

* Turnover	Required to mention HSN
Up to INR 1.5 crore (i.e. INR 15 million)	No
More than INR 1.5 crore (INR 15 million) but	Yes, first 2 digits
More than INR 5 crore (INR 50 million)	Yes, first 4 digits

Outward Supplies - Tax Rate Master

Fields	Mandatory (M) or Optional (O)	Field required for Return	Fields definition/explanation
ItemCategoryID	O	No	Item ID assigned in the ERP system
ItemID/ServiceID	M	No	Customer code, if the products or services are supplied exclusively to only one customer. If this is not the case, leave this field blank
CustomerCode	CM	No	In case, the goods/services are not subject to tax, please mention whether they are nil rated, zero rated, deemed export, export, exempted, non-gst supply or NA in case of compensation cess
SGST_Rate	M	Yes	
CGST_Rate	M	Yes	
IGST_Rate	M	Yes	
UTGST_Rate	M	Yes	
GSTCessRate	M	Yes	

Internal Note: These supplies can also be identified on the basis of two filters: rate of tax being zero and location of the customer. If customer is outside India and tax rate is zero, it will be exports.

Inward Supplies - Tax Rate Master

Fields	Mandatory (M) or Optional (O)	Field required for Return	Fields definition/explanation
ItemID/ServiceID	O	No	
HSN/SAC	M	Yes	
VendorID/vendor code	CM	No	Customer code, if the products or services are supplied exclusively to only one customer. If this is not the case, leave this field blank
IsTaxCreditAvailable	M	Yes	This is required to filter some of the items eligible and not eligible for tax credit at master stage itself. This is covered in Inward Header as well
SGST_Rate	M	Yes	In case, the goods/services are not subject to tax, please mention whether they are nil rated, exempted, non-gst supply or NA in case of compensation cess
CGST_Rate	M	Yes	
IGST_Rate	M	Yes	
UTGST_Rate	M	Yes	
GSTCessRate	M	Yes	
BCD_Rate	M	No	
BCD Cess Rate	M	No	

Internal Note: This can be identified on the basis of the rate of tax and location of the vendor.

Annexure - 3

Annexure 3 (i)

Pratik Bharti, Incorporation Corporation of India																											
Sales Details - Business to Business																											
Name of the Provider																											
Address of the Provider																											
GSTIN of the Provider																											
Monthly Period ending on																											
S.No.	Name of the B2B	GSTIN/ UIN of Recipient	Name of Recipient & Address	Invoice Number	Invoice Date (DD-MM-YYYY)	Invoice Number	Place of Supply (State)	Reverse Charge (Yes/No)	Invoice Value	Taxable Value	Unit Quantity Code	Quantity	Description of Supplies	HSN Code	SAC Code	Rate (In % GST)	Amount (INR) GST	Rate (In % SGGT/UPST)	Amount (INR) SGGT/UPST	Amount (INR) SGGT/UPST	Rate (In % GST)	Amount (INR) GST	Rate (In % SGGT/UPST)	Amount (INR) SGGT/UPST	Advance Receipt Number	Advance Receipt Date	Action (I-Delete)

Annexure 3 (ii)

Prasar Bharti, Broadcasting Corporation of India
Sales details - Business to Customer

Name of the Provider:

Address of the Provider:

GSTIN/ UIN of the Provider:

Month/ Period ending on:

S.No.	Name of the DDO	Name of Receiver & Address	Invoice Number	Invoice date (DD-MM-YYYY)	Line Item Number	Place of Supply (State)	Invoice Value	Type (E or OE)*	Taxable Value	Unit Code	Quantity	Description of Supplies	HSN/SAC Code	Rate (In %) CGST	Amount (INR) CGST	Rate (In %) SGST/ UTGST	Amount (INR) SGST/ UTGST	Rate (In %) IGST	Amount (INR) IGST	Rate (In %) GST Cess	Amount (INR) GST Cess	Advance Receipt Number	Advance Receipt Date	Action (D-Delete)
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Annexure-3(v)

Prasar Bharti, Broadcasting Corporation of India
Details of Advances

Name of the Provider:
 Address of the Provider:
 GSTIN/UIN of the Provider:
 Month/ Period ending on:

S.No.	GSTIN/UIN of Recipient	Name of Receiver & Address	Advance Receipt Voucher Number	Advance Receipt Voucher dated(DD-MM-YYYY)	Place of Supply (State)	Advance Receipt Value	Gross amount adjusted	Taxable Value	HSN/SAC Code	Description of Supplies	Rate (In %) CGST	Amount (INR) CGST	Rate (In %) SGST/UTGST	Amount (INR) SGST/UTGST	Rate (In %) IGST	Amount (INR) IGST	Rate (In %) GST Cess	Amount (INR) GST Cess	Action (D-Delete)
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Prasar Bhatti
Broadcasting Corporation of India
Details of Procurement of Goods (For Input Tax Credit for GSTR - 2)

Name of the Provider:
Address of the Provider:
GSTIN/URN of the Provider: 07AAAJP228R210
Month/ Period ending on:

S.No	Name of Station	Name of DDO	Nature of Procurement (local/inter-state/import/block transfer)	Nature of Goods (Traded/office equl/Capital goods/FOCI)	Goods Description	Invoice Number	Invoice Date	Posting Date	Line Item Number	HSN code of goods	State From	State To	Vendor's Status - registered/ not registered	GSTIN of Supplier	Whether procured from Manufacturer or Others	Invoice Value	Value of goods Exclusive of all taxes (INR)	Type of taxes - CGST & SGST	Rate (in %) CGST	Amount (INR) CGST	Rate (in %) SGST	Amount (INR) SGST	Rate (in %) IGST	Amount (INR) IGST	Basic Customs Duty (BCD) (INR)	Edu cation: Ces	RC %	TDS	ITC Availied	Remarks	Action (D-Delete)
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Prasar Bharti
Broadcasting Corporation of India
Details of Procurement of Goods (For Input Tax Credit for GSTR - 2)

Name of the Provider:
Address of the Provider:
GSTIN/URN of the Provider:
Month/ Period ending on:

S.No.	Name of Station	Name of DDO	Nature of Procurement (local/inter-state/Import/Stock transfer)	Nature of Goods (Traded/offline/equCapital goods/FOC)	Goods Description	Type of Transaction (CN / DN)	Invoice Number	Invoice Date	Posting Date	Line Item Number	Original Invoice Date	Original Invoice No	HSN code of goods	State From	State To	Vendor's Status - registered/not registered	GSTIN of Supplier	Whether procured from Manufacturer or Others	Invoice Value	Value of goods - Exclusive of all taxes (INR)	Type of taxes - CGST & SGST/IGST	Rate (in %) COST	Amount (INR) CGST	Rate (in %) SGST	Amount (INR) SGST	Rate (in %) IGST	Amount (INR) IGST	Basic Customs Duty (BCD) (INR)	Education Cess (EC) (INR)	RCM	TDS	ITC Availd	Remarks	Action (P-Delete)
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Prasar Bharti
Broadcasting Corporation of India
Details of Procurement of Goods (For Input Tax Credit for GSTR - 2)

Name of the Provider: _____
 Address of the Provider: _____
 IN/URN of the Provider: _____
 Month/ Period ending on: _____

S.No.	Name of Station	Name of DDO	Nature of Procurement (Domestic/Import/Inter company)	Taxability (Taxable/Zero-rated/Exem)	SAC code of Services	Services Description	Location from where services are provided	Location where services are received	Status of Service Provider - registered/not registered	GSTIN of Service Provider	Invoice Number	Invoice Date (DD-MM-YYYY)	Posting Date (DD-MM-YYYY)	Line Item Number	GST tax Rate (in %)	Gross Value of services - Excluding taxes (INR)	Exemption (if any) (INR)	Net Value of services (INR)	COST	SOST	IGST	RCM	TDS	ITC Availed	Remarks	Action (Delete)
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