

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

No.PB-7(14)(1)/2018-Fin / 2648-68

Dated 09.05.2019

**GST Circular No.15**

**Sub:- Clarifications related to various GST related issues –reg.**

This office has come across with the various queries related to GST matters from various field units which are repetitive in nature. From the queries received, it has been observed that despite issuing various circulars wherein all guidelines, procedures, rules and regulations related to GST have been given, the field units are committing mistakes / errors which may attract penal provisions of the GST Acts and may result into loss of input tax credit also. Therefore, in order to bring greater clarity on the subject matter, some frequently asked queries are drafted along with rule position to be followed. These are mentioned below:

S.No.	Query	Clarification
1	The unit is going to replace old batteries by purchasing new batteries under exchange wherein the supplier is giving exchange value for old batteries in the form of reduction in price of new batteries. Whether GST on supply of old batteries to supplier is applicable?	<p>In this connection Rule 27 of CGST Rules, 2017 states that in case where the supply of goods is for consideration not wholly in money and the open market value of the goods is not available, the value of supply shall be the sum total of consideration in money and any such further amount in money as is equivalent to the consideration not in money, if such amount is known at the time of supply.</p> <p>Since the supplier reduces the price of batteries because of supply of old batteries, the reduction in price will be treated as value of supply of old batteries. The Tax Invoice for supply of old batteries should be issued. In case, the GST is not separately reduced then the price reduced will be treated as inclusive of GST and value of supply will be arrived through back calculation as per rule 35. Accordingly, liability of GST should be discharged.</p>
2	Whether input tax credit (ITC) is available on hiring of motor	As per section 17(5)(b)(i) of the CGST Act, 2017, ITC is not available in case of rent-a-cab even if the vehicles are used exclusively for business



	vehicles / rent-a-cab for transportation of persons?	<p>purposes except when it is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply.</p> <p>Prasar Bharati is not engaged in providing rent a cab services and therefore no ITC is available on hiring of motor vehicle.</p>
3	On what amount the goods / assets held as stock or fixed assets are transferred by the field unit under one registration to other unit under other registration of Prasar Bharati.	As per provisions of GST Acts, GST is payable on transfer of stock/ fixed assets held by one registration to other even within same organisation. In such cases, the value of supply will be calculated on the basis of Rule 27 to Rule 35 under Chapter IV of CGST Rules, 2017. The copy of the Chapter IV of CGST Rules 2017 is enclosed as Annexure-1.
4	The field units of Doordarshan are taking the services from stringers. Whether GST is applicable on services received from stringers?	The services of stringers are taxable services under GST. In case, turnover of any stringer exceeds minimum exemption limit then he may charge GST in his bill. The field units may pay GST to Stringers against GST compliant invoices. The details of such invoices should be sent by DDOs to respective SNOs for claiming Input Tax Credit (ITC) against such invoices. In this regard, this office letter dated 07.01.2019 may please be referred.
5	A central office say DG:DD has placed an order against which goods are supplied to various locations located across India. At the time of issue of bill supplier has mentioned name of DG:DD as Billed to location and name of field units where goods are delivered has been mentioned as Ship To location. Supplier has mentioned the GST no. of Delhi Doordarshan and accordingly he has charged GST. Who is	In case where goods are supplied to any place other than the place of 'Billed to' location mentioning the GSTIN of 'Billed to' location, the deemed place of supply will be the place of Billed to' location only (please refer Note 3 of Para no.4 of this office GST circular no.1 dated 12.07.2017). The GSTIN of Billed to location can only claim ITC against the invoices issued by the supplier. However, since goods are delivered at other location, the purchase authority (i.e. Billed To location) must issue GST compliant invoice(s) for such stock transfer before or at the time of delivery of goods in the name of that field units where goods are being delivered with GSTIN of that State registration under which that field unit(s) falls. The SNO of State registration under which purchase authority falls should pay applicable GST on stock transfer so issued and SNO of field unit/ consignee may take ITC against



	eligible to take ITC against the invoices issued by the supplier?	Stock transfer invoice(s).
6	In case there is no agreement or contract exists between Prasar Bharati and Central Govt., State Govt., Statutory body or local authority for provisioning of advertisement services specifying the value of supply pertaining to each State or Union territory, how the value of supply attributable to each State or Union territory be calculated for discharging the liability of GST?	As per section 12(14) of IGST Act, 2017 read with Integrated Tax Notification no.12 dated 15.11.2017, the value of supply shall be calculated as under: (a) In case of advertisement on television channels, the amount attributable to the value of advertisement service disseminated in a State shall be calculated on the basis of the viewership for last week of previous quarter in respect of such channel in such state published by BARC. For ex. for Apr 19 to June 19 quarter viewership data of last week of Mar 19 should be considered. In case where such channel viewership figures relate to a region comprising of more than one State or Union territory, the viewership figures for a State or Union territory of that region, shall be calculated by applying the ratio of the population of that State or Union territory, as determined in the latest Census, to such viewership figures. (b) In case of advertisement over radio stations the amount payable to such radio station, which by virtue of its name is part of a State or Union territory, as the case may be, is the value of advertisement service attributable to dissemination in such state or Union territory, as the case may be.
7	In case any Liquidated Damages is recovered from the bills of supplier/ vendor, whether GST is applicable on LD and how the GST liability should be dealt with?	GST is applicable on LD recovered from the supplier. The field unit who recovered LD from the invoice of supplier should issue GST compliant invoice for such recovery of LD and the information of such invoice(s) should be sent to SNO for discharge of GST liability. In this regard, please refer to this office GST Circular no.12 dated 04/10/2018.
8	Whether depreciation can be claimed on GST portion of cost of fixed assets procured by Prasar Bharati?	As per Section 16(3) of CGST Act, 2017, " <i>where the registered person has claimed depreciation on the tax component of the cost of capital of capital goods and plant and machinery under the provisions of Income-tax Act, 1961 (43 of 1961), the input tax credit on the said tax component shall not be allowed.</i> " Similar provisions are



		<p>available in Income-tax Act, 1961 also which states that in case ITC is claimed on tax portion then no depreciation is allowed on such tax portion.</p> <p>In view of the same, the field units should ensure that GST portion of Cost of capital of fixed assets on which ITC is eligible should not be considered as part of cost of fixed asset at the time of making entry in Fixed Asset register and no depreciation should be charged on the same.</p>
9	Whether GST is applicable on RTI fee?	The fee collected for providing information under RTI was taxable supply however as per para (n) of Notification No. 2/2018-Central Tax (Rate) dated 25.01.2018 issued by Govt. of India, the rate of CGST and SGST for Services by way of providing information under the Right to Information (RTI) Act, 2005 has been revised as NIL. Hence, GST on RTI service is not payable w.e.f. 25.01.2018.
10	Whether single credit note can be issued against multiple invoice(s) issued by a supplier? Is there any time limit for issuing credit note(s)?	<p>As per section 34(1) of CGST Act, 2017, a single credit note can be issued against one or more tax invoices issued during a financial year w.e.f. 01.02.2019.</p> <p>Regarding time limit for issuing credit note it is mentioned that Section 34(2) of CGST Act, 2017 states that GST compliant credit note(s) in relation to supply of goods or services or both can be issued maximum by the end of September of the following year in which such supply was made or the date of furnishing of the Annual return of the relevant financial year, whichever is earlier.</p>
11	The security services received from other than body corporate are under RCM w.e.f. 01.01.2019. How the liability of GST on supplies received from such persons will be discharged?	In case any field unit receives the security services from an agency other than body corporate for which agency has issued invoice on or after 01.01.2019 then DDO of that field unit must send the details of such supplies to his / her SNO for making payment of GST under RCM during the same month in which invoice is received from the security agency.
12	Can ITC be claimed against the invoices received from supplier whether goods or services are delivered	As per section 16(2)(b) of CGST Act, 2017, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless he has received the goods or services or both. In view of the same,



	or not?	while sending information of inward supply invoices for claiming ITC, DDO should ensure that goods or services have been received.
13	Whether processing fees collected from producers/ production houses/ rights holders by Programme sections dealing with the acquisition of programmes and feature films, sale of tender document by the sections dealing in procurement of goods and services and Annual renewal fee collected by Commercial sections of AIR and Doordarshan from advertising agencies attracts GST?	All items mentioned in the question attract GST. In this regard, please refer this office GST Circular No. 6 dated 28/01/2017 wherein, it has been very clearly mentioned in para-1 that the monthly GST liability resulting from all supplies like sale of tender documents, processing fees and annual renewal fees received from advertising agencies is to be paid by passing on the information to respective SNOs through DDOs.

It is requested to both the directorates that these FAQs may be given wide publicity among all field units for ensuring GST compliance.

**Encls:** a.a.

  
9/5/2019

**(C. K. Jain)**

**Dy. Director General (Finance)**

1. ADG (Admin), Doordarshan / AIR
2. ADG (Fin.), Doordarshan / AIR
3. ADG (Comm.), Prasar Bharati
4. ADG (Sports), Prasar Bharati

**Copy to:**

1. SO to CEO, PB, for information
2. PS to M(F), PB, for information
3. DG:DD/ AIR, for information
4. E-n-C, Doordarshan/ AIR
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6. All ADG (E)s/ADG (P): AIR / Doordarshan
7. All ADGs: Prasar Bharati
8. DDG (Fin.)/(Com.), Doordarshan / AIR
- ✓ 9. DDG(Tech.), PB Sectt., with a request to upload on website of PB.
10. DDO, Prasar Bharati Sectt.

- (e) in the case of a firm, by any partner thereof, not being a minor or authorised signatory thereof;
- (f) in the case of any other association, by any member of the association or persons or authorised signatory thereof;
- (g) in the case of a trust, by the trustee or any trustee or authorised signatory thereof; or
- (h) in the case of any other person, by some person competent to act on his behalf, or by a person authorised in accordance with the provisions of section 48.

(3) All notices, certificates and orders under the provisions of this Chapter shall be issued electronically by the proper officer or any other officer authorised to issue such notices or certificates or orders, through digital signature certificate<sup>1</sup>[or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000)] or verified by any other mode of signature or verification as notified by the Board in this behalf].

#### <sup>2</sup>[CHAPTER IV

#### DETERMINATION OF VALUE OF SUPPLY

#### 27. Value of supply of goods or services where the consideration is not wholly in money

Where the supply of goods or services is for a consideration not wholly in money, the value of the supply shall,—

- (a) be the open market value of such supply;
- (b) if the open market value is not available under clause (a), be the sum total of consideration in money and any such further amount in money as is equivalent to the consideration not in money, if such amount is known at the time of supply;
- (c) if the value of supply is not determinable under clause (a) or clause (b), be the value of supply of goods or services or both of like kind and quality;
- (d) if the value is not determinable under clause (a) or clause (b) or clause (c), be the sum total of consideration in money and such further amount in money that is equivalent to consideration not in money as determined by the application of rule 30 or rule 31 in that order.

#### Illustration

(1) *Where a new phone is supplied for twenty thousand rupees along with the exchange of an old phone and if the price of the new phone without exchange is twenty four thousand rupees, the open market value of the new phone is twenty four thousand rupees.*

1 Substituted for "specified under the provisions of the Information Technology Act, 2000 (21 of 2000)" vide Noti. No. 7/2017-Central Tax, dt. 27-6-2017, w.e.f. 22-6-2017.

2 Inserted vide Noti. 10/2017-Central Tax, dt. 28-6-2017, w.e.f. 1-7-2017.

(2) Where a laptop is supplied for forty thousand rupees along with the barter of a printer that is manufactured by the recipient and the value of the printer known at the time of supply is four thousand rupees but the open market value of the laptop is not known, the value of the supply of the laptop is forty four thousand rupees.

**28. Value of supply of goods or services or both between distinct or related persons, other than through an agent**

The value of the supply of goods or services or both between distinct persons as specified in sub-sections (4) and (5) of section 25 or where the supplier and recipient are related, other than where the supply is made through an agent, shall—

- (a) be the open market value of such supply;
- (b) if the open market value is not available, be the value of supply of goods or services of like kind and quality;
- (c) if the value is not determinable under clause (a) or (b), be the value as determined by the application of rule 30 or rule 31, in that order:

PROVIDED that where the goods are intended for further supply as such by the recipient, the value shall, at the option of the supplier, be an amount equivalent to ninety percent of the price charged for the supply of goods of like kind and quality by the recipient to his customer not being a related person:

PROVIDED FURTHER that where the recipient is eligible for full input tax credit, the value declared in the invoice shall be deemed to be the open market value of the goods or services.

**29. Value of supply of goods made or received through an agent**

The value of supply of goods between the principal and his agent shall—

- (a) be the open market value of the goods being supplied, or at the option of the supplier, be ninety per cent. of the price charged for the supply of goods of like kind and quality by the recipient to his customer not being a related person, where the goods are intended for further supply by the said recipient.

*Illustration* : A principal supplies groundnut to his agent and the agent is supplying groundnuts of like kind and quality in subsequent supplies at a price of five thousand rupees per quintal on the day of the supply. Another independent supplier is supplying groundnuts of like kind and quality to the said agent at the price of four thousand five hundred and fifty rupees per quintal. The value of the supply made by the principal shall be four thousand five hundred and fifty rupees per quintal or where he exercises the option, the value shall be 90 per cent. of five thousand rupees i.e., four thousand five hundred rupees per quintal.

- (b) where the value of a supply is not determinable under clause (a), the same shall be determined by the application of rule 30 or rule 31 in that order.

**30. Value of supply of goods or services or both based on cost**

Where the value of a supply of goods or services or both is not determinable by any of the preceding rules of this Chapter, the value shall be one hundred and ten percent of the cost of production or manufacture or the cost of acquisition of such goods or the cost of provision of such services.

**31. Residual method for determination of value of supply of goods or services or both**

Where the value of supply of goods or services or both cannot be determined under rules 27 to 30, the same shall be determined using reasonable means consistent with the principles and the general provisions of section 15 and the provisions of this Chapter:

PROVIDED that in the case of supply of services, the supplier may opt for this rule, ignoring rule 30.

**<sup>1</sup>[31A. Value of supply in case of lottery, betting, gambling and horse racing**

(1) Notwithstanding anything contained in the provisions of this Chapter, the value in respect of supplies specified below shall be determined in the manner provided hereinafter.

- (2) (a) The value of supply of lottery run by State Governments shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.
- (b) The value of supply of lottery authorised by State Governments shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.

*Explanation* : For the purposes of this sub-rule, the expressions—

- (a) "lottery run by State Governments" means a lottery not allowed to be sold in any State other than the organizing State;
- (b) "lottery authorised by State Governments" means a lottery which is authorised to be sold in State(s) other than the organising State also; and
- (c) "Organising State" has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.

(3) The value of supply of actionable claim in the form of chance to win in betting, gambling or horse racing in a race club shall be 100% of the face value of the bet or the amount paid into the totalisator.]

1 Inserted vide Noti. No. 3/2018-Central Tax, dt. 23-1-2018.

**32. Determination of value in respect of certain supplies**

(1) Notwithstanding anything contained in the provisions of this Chapter, the value in respect of supplies specified below shall, at the option of the supplier, be determined in the manner provided hereinafter.

(2) The value of supply of services in relation to the purchase or sale of foreign currency, including money changing, shall be determined by the supplier of services in the following manner, namely:—

- (a) for a currency, when exchanged from, or to, Indian Rupees, the value shall be equal to the difference in the buying rate or the selling rate, as the case may be, and the Reserve Bank of India reference rate for that currency at that time, multiplied by the total units of currency:

PROVIDED that in case where the Reserve Bank of India reference rate for a currency is not available, the value shall be one per cent. of the gross amount of Indian Rupees provided or received by the person changing the money:

PROVIDED FURTHER that in case where neither of the currencies exchanged is Indian Rupees, the value shall be equal to one per cent. of the lesser of the two amounts the person changing the money would have received by converting any of the two currencies into Indian Rupee on that day at the reference rate provided by the Reserve Bank of India:

PROVIDED ALSO that a person supplying the services may exercise the option to ascertain the value in terms of clause (b) for a financial year and such option shall not be withdrawn during the remaining part of that financial year.

- (b) at the option of the supplier of services, the value in relation to the supply of foreign currency, including money changing, shall be deemed to be—
- (i) one per cent. of the gross amount of currency exchanged for an amount up to one lakh rupees, subject to a minimum amount of two hundred and fifty rupees;
  - (ii) one thousand rupees and half of a per cent. of the gross amount of currency exchanged for an amount exceeding one lakh rupees and up to ten lakh rupees; and
  - (iii) five thousand and five hundred rupees and one-tenth of a per cent. of the gross amount of currency exchanged for an amount exceeding ten lakh rupees, subject to a maximum amount of sixty thousand rupees.

(3) The value of the supply of services in relation to booking of tickets for travel by air provided by an air travel agent shall be deemed to be an amount calculated at the rate of five per cent. of the basic fare in the case of domestic

bookings, and at the rate of ten per cent. of the basic fare in the case of international bookings of passage for travel by air.

*Explanation :* For the purposes of this sub-rule, the expression "basic fare" means that part of the air fare on which commission is normally paid to the air travel agent by the airlines.

(4) The value of supply of services in relation to life insurance business shall be,—

- (a) the gross premium charged from a policy holder reduced by the amount allocated for investment, or savings on behalf of the policy holder, if such an amount is intimated to the policy holder at the time of supply of service;
- (b) in case of single premium annuity policies other than (a), ten per cent. of single premium charged from the policy holder; or
- (c) in all other cases, twenty five per cent. of the premium charged from the policy holder in the first year and twelve and a half per cent. of the premium charged from the policy holder in subsequent years:

PROVIDED that nothing contained in this sub-rule shall apply where the entire premium paid by the policy holder is only towards the risk cover in life insurance.

(5) Where a taxable supply is provided by a person dealing in buying and selling of second hand goods i.e., used goods as such or after such minor processing which does not change the nature of the goods and where no input tax credit has been availed on the purchase of such goods, the value of supply shall be the difference between the selling price and the purchase price and where the value of such supply is negative, it shall be ignored:

PROVIDED that the purchase value of goods repossessed from a defaulting borrower, who is not registered, for the purpose of recovery of a loan or debt shall be deemed to be the purchase price of such goods by the defaulting borrower reduced by five percentage points for every quarter or part thereof, between the date of purchase and the date of disposal by the person making such repossession.

(6) The value of a token, or a voucher, or a coupon, or a stamp (other than postage stamp) which is redeemable against a supply of goods or services or both shall be equal to the money value of the goods or services or both redeemable against such token, voucher, coupon, or stamp.

(7) The value of taxable services provided by such class of service providers as may be notified by the Government, on the recommendations of the Council, as referred to in paragraph 2 of Schedule I of the said Act between distinct persons as referred to in section 25, where input tax credit is available, shall be deemed to be NIL.

**33. Value of supply of services in case of pure agent**

Notwithstanding anything contained in the provisions of this Chapter, the expenditure or costs incurred by a supplier as a pure agent of the recipient of supply shall be excluded from the value of supply, if all the following conditions are satisfied, namely:—

- (i) the supplier acts as a pure agent of the recipient of the supply, when he makes the payment to the third party on authorisation by such recipient;
- (ii) the payment made by the pure agent on behalf of the recipient of supply has been separately indicated in the invoice issued by the pure agent to the recipient of service; and
- (iii) the supplies procured by the pure agent from the third party as a pure agent of the recipient of supply are in addition to the services he supplies on his own account.

*Explanation* : For the purposes of this rule, the expression “pure agent” means a person who—

- (a) enters into a contractual agreement with the recipient of supply to act as his pure agent to incur expenditure or costs in the course of supply of goods or services or both;
- (b) neither intends to hold nor holds any title to the goods or services or both so procured or supplied as pure agent of the recipient of supply;
- (c) does not use for his own interest such goods or services so procured; and
- (d) receives only the actual amount incurred to procure such goods or services in addition to the amount received for supply he provides on his own account.

*Illustration* : Corporate services firm A is engaged to handle the legal work pertaining to the incorporation of Company B. Other than its service fees, A also recovers from B, registration fee and approval fee for the name of the company paid to the Registrar of Companies. The fees charged by the Registrar of Companies for the registration and approval of the name are compulsorily levied on B. A is merely acting as a pure agent in the payment of those fees. Therefore, A's recovery of such expenses is a disbursement and not part of the value of supply made by A to B.

**<sup>1</sup>[34. Rate of exchange of currency, other than Indian rupees, for determination of value**

(1) The rate of exchange for determination of value of taxable goods shall be the applicable rate of exchange as notified by the Board under section 14 of the Customs, 1962 for the date of time of supply of such goods in terms of section 12 of the Act.

<sup>1</sup> Substituted vide Noti. No. 17/2017-Central Tax, dt. 27-7-2017, w.e.f. 2-8-2017.

(2) The rate of exchange for determination of value of taxable services shall be the applicable rate of exchange determined as per the generally accepted accounting principles for the date of time of supply of such services in terms of section 13 of the Act.]

**35. Value of supply inclusive of integrated tax, central tax, State tax, Union territory tax**

Where the value of supply is inclusive of integrated tax or, as the case may be, central tax, State tax, Union territory tax, the tax amount shall be determined in the following manner, namely:—

Tax amount = (Value inclusive of taxes × tax rate in % of IGST or, as the case may be, CGST, SGST or UTGST) ÷ (100 + sum of tax rates, as applicable, in %)

*Explanation* : For the purposes of the provisions of this Chapter, the expressions—

- (a) "open market value" of a supply of goods or services or both means the full value in money, excluding the integrated tax, central tax, State tax, Union territory tax and the cess payable by a person in a transaction, where the supplier and the recipient of the supply are not related and the price is the sole consideration, to obtain such supply at the same time when the supply being valued is made;
- (b) "supply of goods or services or both of like kind and quality" means any other supply of goods or services or both made under similar circumstances that, in respect of the characteristics, quality, quantity, functional components, materials, and the reputation of the goods or services or both first mentioned, is the same as, or closely or substantially resembles, that supply of goods or services or both.

**CHAPTER V**  
**INPUT TAX CREDIT**

**36. Documentary requirements and conditions for claiming input tax credit**

(1) The input tax credit shall be availed by a registered person, including the Input Service Distributor, on the basis of any of the following documents, namely:—

- (a) an invoice issued by the supplier of goods or services or both in accordance with the provisions of section 31;
- (b) an invoice issued in accordance with the provisions of clause (f) of sub-section (3) of section 31, subject to the payment of tax;
- (c) a debit note issued by a supplier in accordance with the provisions of section 34;
- (d) a bill of entry or any similar document prescribed under the Customs Act, 1962 or rules made thereunder for the assessment of integrated tax on imports;

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

No. 7(14)(1) Fin/GST-2017/2623-47

Dated: 08.05.2019

**Sub: Non-payment of GST on sale of tender documents, processing fees and annual renewal fees etc.**

It has come to the notice of Prasar Bharati that many Programme sections dealing with the acquisition of programmes and feature films are collecting processing fees from producers/ production houses/ rights holders but not depositing GST on such fees. Similarly, all those sections which are dealing in procurement of goods and services and collecting tender fees are required to collect and pay GST on tender fees. Further, both commercial sections of AIR and Doordarshan are also charging annual renewal fees from advertising agencies but it is learnt that GST on such fees is not being paid. This is resulting into non-compliance and may result into huge penalty on the organisation.

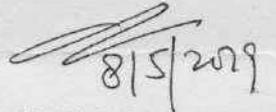
In this regard, instructions have already been issued to both the Directorates vide GST Circular No. 6 dated 28/01/2017 wherein, it has been very clearly mentioned in para-1 that the monthly GST liability resulting from all supplies like sale of tender documents, processing fees and annual renewal fees received from advertising agencies is to be paid by passing on the information to respective SNOs through DDOs. However, despite issuing these instructions many units of both AIR and Doordarshan Directorates are not complying to these orders.

For discharging the liability towards GST, the concerned units should generate GST compliant Invoices in respect of sale of tender documents, processing fees and annual renewal fees in the format circulated vide this office GST Circular No.4 dated 18.07.2017.

In view of the above, both the Directorates may make the assessment of such non compliances and take necessary actions wherever required to ensure GST compliances. Necessary actions may also be taken against the responsible officers and the staff who have been found to be lackadaisical in approach in handling such matters.

Necessary steps taken in this regard may be intimated to Prasar Bharati Secretariat by **24<sup>th</sup> May 2019**.

This is issued with the approval of Member (F), PB.

  
8/5/2019

(C. K. Jain)

Dy. Director General (Finance)

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

**Copy for information to:**

1. PS to M(F), PB
2. DG:DD
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4. ADG (Fin), AIR/ Doordarshan
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6. All ADGs: Prasar Bharati

**Prasar Bharati**  
**(India's Public Service Broadcaster)**  
**Directorate General: Doordarshan**  
**Doordarshan Bhawan, Mandi House,**  
**Copernicus Marg, New Delhi**

No. DD/GST/Circular/2019-2020

Dated 13.05.2019

**Office Memorandum**

**Sub: Following of Strict compliance regarding Non-payment of GST on sale of tender documents, processing fees & annual renewal fees etc.**

**Reference is invited to Prasar Bharati Secretariat's O.M. No. PB-7(14)(1)/2016-Fin/GST-2017/2623-47 dated 08.05.2019 on the above subject (Copy attached )**

**2. All HOOs/SNOs/DDOs are requested to kindly adhere to the instructions issued by Prasar Bharati strictly on the above subject.**

**(R.S. Chouhan)**  
**Dy. Director Administration**  
**(GST Cell)**

To,  
All HOOs/State Nodal Officers (GST)/DDOs (As per List Attached)

Copy to:-

1. All HOOs/Zonal ADGs
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3. DDG(Admin-II), DG:DD
4. All DDAs
5. DDG(IT) for uploading on the DD website
6. PS to ADG(A)/ADG(F)

