

PRASAR  
India's Public Service Broadcaster  
**PRASAR BHARATI SECRETARIAT**

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No. Misc-01/001(2)2019-20/Budget /201

Dated: 06.12.2019

Subject; Applicability of Section 9(3) of CGST Act, 2017-reg.

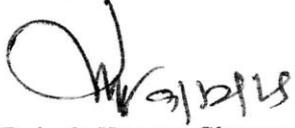
Reference is invited to Prasar Bharati Secretariat GST Circular No.19 dated 07.11.2019 issued through file No. PB-7(14)(1)/2018-FIN/GST on the subject mentioned above.

Vide, Central Tax Notification no. 22/2019 dated 30.09.2019, the services provided by way of renting of a motor vehicle to a Body Corporate by any person other than body corporate, have been covered under RCM w.e.f 01.01.2019. Prasar Bharati, being corporate body, is liable to pay GST on RCM basis for the services taken by it for renting of motor vehicles/taxis from persons other than a body corporate.

As the GST liability of the field offices for renting of motor vehicles will be paid by the respective SNOs under RCM and the budget for the same will be allocated to the respective SNO by Prasar Bharati, the expenditure of the field units under the sub-head Motor Vehicles is bound to reduce. Accordingly, the allocation of the budget Units under the sub-head Motor Vehicles has been modified as per details given below:

(Figures in Rs. Crore)

Sl. No.	Budget Unit	BE 2019-20	Reduction in view of Section 9(3) of CGST Act, 2017	Modified BE 2019-20
1	DG: AIR	20.19	0.50	19.69
2	NSD: AIR	2.60	0.07	2.53
3	RNUs: AIR	1.75	0.04	1.71
4	DG: DD	17.00	0.43	16.57
5	DD News	4.385	0.11	4.275
6	RNUs: Doordarshan	3.5156	0.09	3.4256
7	PB: Sports	0.50	0.01	0.49
8	PB Sectt	0.80	.02	0.78
	<b>Total</b>	<b>50.7406</b>	<b>1.27</b>	<b>49.4706</b>

  
(Rajesh Kumar Sharma)  
Director (B&A)

DG: AIR/DG: DD  
Principal DG, NSD: AIR/DG: DD News  
ADG(Sports)/DDG(A), PBS

Copy to:

1. ADG(F), DG: AIR/DD
2. ADG(A), PBS
3. S.O. to CEO
4. PS to Member (F)
5. DDG(T) with the request to upload the above letter on the website of Prasar Bharati.
6. DD(Release)/A.O.(Release), PBS
7. DDO(Cash), PBS