

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

**No. PB-7(14)(1)/2018-FIN/GST/3236-54**

**Dated 07.11.2019**

## **GST Circular No. 19**

**Sub: Applicability of Section 9(3) of CGST Act, 2017 –reg.**

**Ref: CBIC Notification No. 22/2019-Central Tax Rate dated 30.09.2019.**

The Govt. has notified some goods and services on which the tax shall be paid on reverse charge basis (RCM) by the recipient. Prasar Bharati has to pay the GST on these services on RCM whether the supplier is registered under GST or not.

In Sec 9(3) of the CGST Act, 2017 it is stated that "*The Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.*"

Vide Central Tax Notification no. 22/2019 dated 30<sup>th</sup> September' 2019 referred above, the Government of India has notified some categories of services on which the RCM is applicable. In the said notification it is stated that the services provided by way of renting of a motor vehicle to a Body Corporate by any person other than body corporate, are covered under RCM w.e.f. 01.10.2019.

Prasar Bharati being a corporate body, in cases where Prasar Bharati takes the services of renting of motor vehicle/ taxis from any person other than a body corporate, Prasar Bharati is now liable to pay GST on RCM basis as per the above notification.

Therefore, in view of the above, both the Directorates should ensure that the while disbursing the payment to such suppliers other than body corporate, the GST liabilities are not paid to such supplier of services and are discharged by Prasar Bharati on RCM basis.

Both the Directorates are requested to circulate this circular to all field units under their control and ensure that GST is paid on RCM basis by all units in case of renting of motor vehicles from non-body corporate. A copy of this circular is also being uploaded on the website of Prasar Bharati.

This is issued with the approval of the Competent Authority.

  
7.11.2019

**(C.K. Jain)**

**Dy. Director General (Fin.)**

**DG: DD**

**DD: AIR**

**Copy for information & necessary action to:**

1. E-n-C, AIR/ DD
2. ADG (Fin.), DG: DD / DG: AIR, for information.
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4. ADG (B&R), PB, PB Sectt.
5. CE (Civil), Soochna Bhawan
6. DDG (Fin.), DG: DD/ DG: AIR, for information.
7. DDG (Comm.), DG:DD/ DG:AIR, information & n/a.
8. All SNOs of DG:DD/ DG:AIR
9.  DDG (Technical) w.r.t arranging to upload it on the website of PB.

**Copy for information to:**

1. SO to CEO.
2. PS to Member (Fin.)