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दिनांक... 1436/19  
नई दिल्ली

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

Can we flesh this  
message on HRS.  
H. S. Singh

No. PB-7(14)(1)/2018-Fin/GST/ 2077-2899

Dated 08.08.2019

**Sub: Issue of GST compliant invoices in relation to Liquidated Damages, goods/ assets sold under buy back arrangement, sale of tender document, processing fee, etc. and issue of Credit Notes for incentives given to agents/ accredited agencies / clients – reg.**

13/8/19  
SINGH  
(F)

**Ref: This office GST circular nos. 12, 14 and 15**

Please refer to this office GST circulars under reference wherein it was mentioned that-

- (i) GST compliant invoices should be issued at the time of receipts of processing fee, sale of tender fee, annual renewal fee collected by Commercial sections of AIR & Doordarshan from advertising agencies. (GST Circular no. 15)
- (ii) in case of replacement of 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, GST compliant invoice should be issued. (GST Circular no. 15)
- (iii) whenever liquidated damages are recovered from vendor, separate GST compliant invoices need to be issued equivalent to the amount of liquidated damages recovered from vendor. Detailed guidelines were issued vide GST Circular no. 12 and the same is reiterated in GST Circular no. 15.
- (iv) Credit notes are required to be issued for allowing incentive to canvassers / sales agents adjustable against future business. Detailed guidelines were issued vide GST Circular no.14.

However, it has been learnt that the instructions issued by this office regarding the above-mentioned items are not being scrupulously followed by the field units/ kendras / stations. This impacts the GST compliance by Prasar Bharati and may attract penal provisions of GST laws and rules made thereunder.

In view of the same, it is once again requested to both the directorates that they must ensure that all field units under their control should follow the instructions issued by this section regarding the above-mentioned items scrupulously to avoid application of penal provision of GST laws and rules made thereunder.

(C.K. Jain)  
Dy. Director General (Finance)

DG: DD  
DG: AIR

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

1. ADG(Comm.), PB, Prasar Bharati Sectt.
2. ADG(Fin.), Doordarshan / AIR.
3. ADG(A)/ ADG(Sports), PB Sectt.
4. All ADG (E)s/ADG(P)s of Prasar Bharati, AIR and Doordarshan
5. CE(Civil), CCW, New Delhi.
6. DDG (Fin.), DG:DD/ DG:AIR.
7. DDG (Comm.) , DG:DD/ DG:AIR.

**Copy for information to:**

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