

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

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

Date: 09.09.2019

**Sub: Claiming of ITC against the invoices pertaining to FY 2018-19 and issue of GST compliant invoices for inter unit stock transfers.**

As per section 16(4) of the CGST Act, 2017, "A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier". This implies that Prasar Bharati can claim the Input Tax Credit (ITC) against the invoices issued during the FY 2018-19 by September 2019 only. However, for availing ITC by September 2019, it is also necessary to ensure that the GSTR-3B for the month of September 2019 through which ITC is being claimed should be filed within the due date of 20<sup>th</sup> October 2019.

Hence, all field units shall ensure that the details of all purchase invoices with invoice dates falling under the FY 2018-19 against which ITC is eligible should be invariably sent to the concerned State Nodal Officers (SNOs) along with details of invoices received from vendors/suppliers for procurement of goods or provision of services during the month of August/September 2019.

Further, all SNOs should ensure that eligible ITC against such invoices must be claimed by filing GSTR-3B for the month of September 2019 within prescribed stipulated date.

Furthermore, as you are aware, in the GST regime, stock transfer of goods made between two distinct GST registered persons even under the same legal entity is taxable. The transferor distinct person is required to pay GST on stock transfer by issuing GST compliant invoices simultaneously the recipient unit is eligible to take ITC against such tax invoices. All field units which have transferred the goods to other field units of Prasar Bharati covered under other GST registration should ensure that GST compliant invoices are issued for such stock transfer and the information of such tax invoices are regularly sent to concerned SNOs through their DDOs. Similarly, the recipient field units are required to send details of such invoices received to their concerned SNOs through their DDOs for claiming ITC against such tax invoices. The transferor and transferee units should send requisite information to their SNOs for ensuring GST compliances. Also, all Zonal Heads are requested that please arrange to send the compliances of this instructions to this office latest by 25.09.2019.

It is requested that Finance and Commercial wings of AIR and Doordarshan may circulate these instructions amongst all concerned and ensure that GST compliances are fulfilled and there is no loss of eligible ITC involved in invoices issued during the FY 2018-19.

  
9.9.2019

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

1. ADG (Comm.), PB, PB Sectt.
2. ADG (Fin.), AIR/DD
3. ADG (Admin.), DG:AID/DG:DD
4. ADG (P), SZ/WZ/EZ/NZ/CZ/NEZ
5. ADG (E), SZ/WZ/EZ/NZ/CZ/NEZ

**Copy to:**

1. DG:DD/DG:AIR
2. E-in-C, AIR/DD
3. C.E. (Civil), Soochna Bhawan
4. DDG (Fin.), AIR/DD
5. DDG (Comm.), AIR/DD
6. DDG (Sports), PB
7. All SNOs, AIR/DD

8. DDO (Cash), PB Sectt.

**Copy for information to:**

1. PS to Member (F), PB

9. DDG (Tech), with a request for uploading this letter on PB website.