No. PB-7(14)(1)/2018-Fin/ 2śśś śśś śśś śśś śśś śśś śśś Dated 1\textsuperscript{st} March, 2019

Subject: Forwarding of details related to journey toured on official tour.

This has reference to GST Circular No. 9 dated 09-02-2018 wherein all details related to procedures to be followed in cases of journey on official tours for availing Input Tax Credit (ITC) on hotel bills and air/rail/bus tickets were given.

It has, however, been learnt that several bills related to official tours are getting reflected in GSTR-2A of all the States of both AIR and Doordarshan against which ITC could not be availed as the details related to such bills have not been furnished to respective SNOs. This implies that ITC of substantial amount has so far not been availed by these SNOs as relevant details have not been received by them from the concerned SNOs/ DDOs.

As per the procedures given in the GST Circular No. 9 referred above, all DDOs are required to send the details of all such bills to their respective SNOs and these SNOs are required to forward these details to the concerned SNOs of the States to which they pertain for availing ITC. There appear to be two possibilities of such details not reaching the respective SNOs. One of the possibilities is that DDOs have not sent the requisite details to their respective SNOs and, therefore, these details have not reached concerned SNOs for availing ITC. The other possibility is that the DDOs have sent the details to their respective SNOs of their States, however, these SNOs have not forwarded the details to the concerned SNOs of the States where such details are supposed to be sent for availing ITC.

It may be mentioned here that the last date of availing ITC in respect of invoices pertaining to 2017-18 period has been extended up to due date of filing GSTR 3B for the month of March 2019 and therefore, all DDOs must ensure that they immediately send requisite details of all official tours against which ITC has so far not been availed, to their SNOs for the period 2017-18 and 2018-19. They may also ensure that in future, these details are sent to their SNOs regularly without fail.
The SNOs should send the details in respect of the bills pertaining to
the year 2017-18 and 2018-19 which are received from their DDOs to
concerned SNOs for availing ITC immediately so that eligible ITC can be
claimed. The SNOs, in future, should send all such details received from
their DDOs to all concerned SNOs for availing ITC on monthly basis
invariably.

All DDOs and SNOs of both All India Radio and Doordarshan are
therefore, requested to promptly check all their records in respect of
official tours and ensure all such details have been received by concerned
SNOs at the earliest.

The matter may be given utmost priority.

(C.K. Jain)
DDG (Finance)

1. ADG (Comm.), PB, Prasar Bharati Sectt.
2. ADG (Fin.), DG:DD/ AIR

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7. All DDO units of DG: DD/ DG: AIR/ PB Sectt.
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