

Prasar Bharati
(India's Public Service Broadcaster)
Directorate General: Doordarshan
(GST:Cell)
Doordarshan Bhawan, Mandi House,
Copernicus Marg, New Delhi

No. DD/GST/Circular/2019-2020

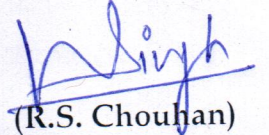
Dated 14.08.2019

Office Memorandum

Sub: Following of Strict compliance regarding issue of GST compliant invoices in relation to Liquidated Damage, goods/assets sold under buy back arrangement, sale of tender document, processing fee, etc. and issue of credit note for incentives given to agents/accredited agencies/clients. .

Reference is invited to Prasar Bharati Secretariat's Letter No. PB-7(14)(1)/2018-Fin/GST/2877-2899 dated 08.08.2019 on the above subject (Copy attached)

All concerned are requested to kindly adhere to the instructions issued by Prasar Bharati strictly on the above subject.



(R.S. Chouhan)
Deputy Director (Admn.)
(GST Cell)

To,

All State Nodal Officers (GST)/DDOs

Copy for information to:-

1. All Zonal ADG(E) / ADG (P)
2. Dy. Director General (F), PBS
3. DDG(Admin-II), DG:DD
4. PS to ADG(A)/ADG(F)
5. All DDAs
6. DDG(IT) for uploading on the DD website

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

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.

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)

 Col. Prem Prakash Rajpurohit
Deputy Director General (Finance)

DG: DD
DG: AIR

DD(GST) . for dissemination to all concerned.