

Prasar Bharati
(India's public broadcaster)
Prasar Bharati Secretariat
Taxation Section
Prasar Bharati House, Copernicus Marg,
New Delhi-110001

GST CIRCULAR NO. 24

**Sub: Amendment in the notification of the Government of India in the Ministry of Finance (Department of revenue), No. 35/2020-Central Tax, dated 03.04.2020
Vide CBIC Notification No. 91/2020 dated 14.12.2020: reg. GST**

**Ref: 1. CBIC Notification No. 65/2020 dated 01.09.2020
2. CBIC Notification No. 35/2020 dated 03.04.2020**

Central Board of Indirect Taxes & Customs vide its Notification No 91/2020 dated 14th December 2020 has extended the GST Compliance date. The said Notification contains information mentioned below;

G.S.R.....(E).– In exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 35/2020-Central Tax, dated the 3rd April, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 235(E), dated the 3rd April, 2020, namely:-

In the said notification, in the first paragraph, in the proviso to clause (i),

(i) for the words, figures and letters "29th day of November, 2020", the words, figures and letters "30th day of March, 2021" shall be substituted.


(ii) for the words, figures and letters "30th day of November, 2020", the words, figures and letters "31st day of March, 2021" shall be substituted 2. This notification shall be deemed to have come into force with effect from 1st day of December, 2020.

This is for kind information with the request for action as appropriate on the related matters as contained in the CBIC Notification No 91/2020 dated 14.12.2020, 65/2020 dated 01.09.2020 and 35/2020 dated 03/04/2020.

Both the Directorates and all the verticals of Prasar Bharati are requested for suitable action on all related matters as appropriate in compliance of CBIC notification Nos. 91/2020 dated 14.12.2020, 65/2020 dated 1.09.2020 and 35/2020 dated 3.04.2020.

Enclosure:

1. CBIC Notification 91/2020 dated 14.12.2020
2. CBIC Notification 65/2020 dated 01.09.2020
3. CBIC Notification 35/2020 dated 03.04.2020


(B. N. Mahto) 22/12/2020

Dy. Director (Finance)

**ADG (F), DG:DD
ADG (F), DG:AIR
Head (B&R),PB**

Copy for information and necessary action to:

1. All SNOs
2. All DDOs
3. All Head of Office of DDKs/HPTs/DMCs.
4. All Head of office of AIR Sales Centre (CBS) & CSU Mumbai.
5. All Head of Office of AIR stations
6. ADG(Fin.)PB
7. ADG (B&A),PB/ ADG(HR),PB/ ADG (Archives)/ ADG AIR (Resource)/ ADG Global out- reach/ ADG (P),HQ,DG:DD/ ADG (P),HQ,DG:AIR/ ADG (E),HQ.,DG:DD/ ADG (E),HQ., DG:AIR/ ADG(A),PB/ ADG (Tech)/ ADG(A), DG:DD/ ADG(A),DG:AIR/ ADG(IT),PB/ ADG (NABM)/ ADG(R&D)/ ADG (CPC), New Dethi
8. CE,CCW(Civil), Sochna Bhawan, New Delhi
9. Head of Sales, PB
10. Zonal Heads (programme), All zones/ Zonal Heads (Engineering), All zones
11. DDG(B&A), PB/ DDG(Admn),PB/ DDG (DCS)/ DDG (B&R), AIR/DDG (Sales),PB/DDG(Platform & Innovation)/ DDG (Domestic Distribution)/ DDG(IT),PB/ DDG(sports), PB/DDG(knowledge Management),PB/DDG(central Store),AIR/ DDG(CP&S),Khelgaon, Delhi/ DDG (Admn), DG:DD/ DDG (Admn), DG:AIR/ Zonal, DDGs (B&R)/DDG (F), DG:DD/ DDG (F), DG:AIR/Director(PPC),PB.
12. DDG(Tech), PB for uploading the same on PB website

Copy for kind information to:

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