

**Prasar Bharati**  
**(India's Public Service Broadcaster)**  
**Directorate General: Doordarshan**  
**Doordarshan Bhawan**  
**New Delhi**

Subject: Exemption from deduction of GST TDS on supplies made to persons responsible for deducting GST TDS-reg.

Please find enclosed herewith the Prasar Bharati Secretariat letter no. PB-7(14)(1)/2018-FIN/GST/2419-40 dated 08/01/2018 regarding subject cited above.

All the Head of DD News /HOOs//SNOs/Nodal DDOs/Head Of RNUs are requested to adhere strictly to the instructions contained in the said letter.

  
(K.C. Jain)

Deputy Director (Budget)

Head Of DD News/All HOOs/All SNOs &  
Nodal DDOs/Head of RNUs  
CE CCW(C) Sookhana Bhawan New Delhi.

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DG:DD No. G-23011/02/2018-GST (Pt.-II)

Dated: 11.01.2019

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- 1 ADG (Finance)/DDG (B&A)/AD (Tax)-E-Mail
- 2 IT Cell with the request to Up Load on the Web Site

**PRASAR BHARATI**  
(India's Public Service Broadcaster)  
Taxation Section  
Prasar Bharati Secretariat  
6<sup>th</sup> Floor, Prasar Bharati House  
Copernicus Marg, New Delhi-110 001

No. PB-7(14)(1)/2018-FIN/GST/2419-40

Dated: 01.01.2019

**Sub: Exemption from deduction of GST TDS on supplies made to persons responsible for deducting GST TDS - reg.**

**Ref: Central Tax Notification No. 73/2018 dated 31.12.2018**

As you are aware, Govt. of India has made applicable GST TDS u/s section 51 of CGST Act, 2017 w.e.f. 01.10.2018 by issuing Central Tax Notification no. 50 dated 13.09.2018. As per said notification read with section 51 of CGST Act, 2017, the following persons are responsible for deduction of GST TDS:

- (a) a department or establishment of the Central Government or State Government; or
- (b) local authority; or
- (c) Governmental agencies; or
- (d) an authority or a board or any other body,-
  - (i) set up by an Act of Parliament or a State Legislature; or
  - (ii) established by any Government, with fifty-one per cent. or more participation by way of equity or control, to carry out any function; or
- (e) a society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860); or
- (f) public sector undertakings.

The abovementioned organisations are required to deduct GST TDS @2% (i.e. CGST @1% & SGST @1% each in case of intra-state sale and IGST @2% in case of inter-state sale) at the time of making payment to GST registered persons. Now, Government of India through notification under reference has exempted the persons liable to deduct GST TDS that they are not required to deduct GST TDS in respect of supply of goods or services or both which takes place between one person to another person specified under clause (a) to (d) of sub-section (i) of section 51 of CGST Act [i.e. persons mentioned above under clause (a) to (f)].

In view of the above, w.e.f. 31<sup>st</sup> December 2018 i.e. from the date of issue of notification under reference, Prasar Bharati is required to deduct GST TDS only in respect of supply of goods or services or both made to GST registered persons other

ADCA (any)

DD (BZA)  
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than persons mentioned above. Similarly, no GST TDS is liable to be deducted on payment made to Prasar Bharati in respect of supply of goods or services or both received by the abovementioned persons liable for deduction of GST TDS under section 51 of CGST Act, 2017. Therefore, the Commercial wings of both the Directorates should ensure that payments received from the abovementioned persons liable for deduction of GST TDS are received on or after 31.12.2018 without deduction of GST TDS.

Both the Directorates are requested to kindly widely circulate these instructions among all concerned under your control and ensure its compliance.

This issues with the approval of the Competent Authority.

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

**DG: DD**  
**DG: AIR**  
**E-in-C, AIR & Doordarshan**

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

1. ADG (Comm.), DD & AIR, Prasar Bharati Sectt.
2. ADG (FIN), DG: DD/ DG: AIR.
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4. ADG (Admin.), DD/AIR.
5. All ADG (E)s/ ADG (P)s of Prasar Bharati, AIR and Doordarshan.
6. CE (Civil), CCW, New Delhi.
- ✓ DDG (Fin), DG: DD/ DG: AIR.
8. DDG (Comm.), DG: DD/ DG: AIR.
9. Director (Admin.), PB Sectt.
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**Copy for information to:**

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