

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

Subject:-Corrigendum to GST Circular No. -ITC not applicable for availing services of Motor vehicles and other Conveyances -Reg.

Please find enclosed herewith Prasar Bharati Sectt. Letters No. PB-7(14)(1)/2018-Fin/GST/2219-35 dated 29.11.2018 on the subject cited above for information and necessary action.

2. All the State Nodal Officers / DDOs of DG: DDn are requested to adhere strictly to the instructions contained in the said circular.

Encl: As above.


(K.C.Jain)
Dy. Director (Budget)

All the SNOs / DDOs. DG: DDn.

DG: DD I.D. note No. G.25020/02/2017-B-I.....Dated 06.12.2018.

Copy to:

1. DDG (Fin), Prasar Bharati House, Copernicus Marg, New Delhi.
2. PPS to ADG (F)/ DDG (B&A) / DD (B) DG: DD.
3. Guard File
4. IT Cell- w.r.t. uploading the same on website.

PRASAR BHARATI
 (INDIA'S PUBLIC SERVICE BROADCASTER)
 Prasar Bharati Secretariat
 (Taxation Section)
 6th Floor, Prasar Bharati House,
 Prasar Bharati House, Copernicus Marg
 New Delhi – 110001

CORRIGENDUM

No. PB-7(14)(1)/2018-Fin/GST/2219-35

Dated 29.11.2018

Sub: Corrigendum to GST Circular No. –ITC not applicable for availing services of Motor Vehicles and other Conveyances - reg.

This has reference to this office GST Circular No. 10 dated 20.11.2018 on the above mentioned subject.

The para 2 of the above circular related to availing Input Tax Credit (ITC) on invoices with 12% GST for services related to "Renting of Cabs" has been re-examined and it is clarified that as per section 17(5)(a) of the CGST Act, the ITC shall not be available to the service recipient in respect of renting of motor vehicles and other conveyances.

Accordingly, para 2 of the GST Circular No. 10 related to hiring of vehicles stands withdrawn with immediate effect.

It is further clarified that the services of Renting of Taxis by Prasar Bharati falls under blocked credits and is, therefore, not eligible for claiming ITC. Thus, the earlier practice of accepting invoices with 5% GST for availing such services should be continued.

This issues with the approval of Competent Authority.

*FTS-535
31/12/18*

*AD (Tax) M. Corulate
AD (BPA) LOP
04-12-18
~~AD (Tax)~~ rewd
03/12/18*

29/11/2018

(C.K. Jain)

Dy. Director General (Fin)

**DG: DD
DG: AIR**

Copy for Information & necessary action to:

1. ADG (Comm.), DD & AIR, Prasar Bharati Sectt.
2. ADG(Fin), DG: DD/ DG: AIR.
3. ADG(E&A)/ (Sports), PB Sectt.
4. CE (Civil), CCW, New Delhi
5. DDG(Fin), DG: DD/ DG: AIR.
6. DDG (Comm.), DG: DD/ DG: AIR.
7. All SNOs of DG: DD/ DG: AIR.
8. All DDOs units of DG: DD/ DG: AIR/ PB Sectt.
9. DDG (Technical) for uploading on the website.

Copy for Information to:

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