


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

Subject: - Furnishing of annual return and auditing of GST account - reg.

Please find enclosed herewith Prasar Bharati Sectt. Letters No. PB-7(14)(1)/2018-Fin/2201-04 dated 01.11.2018 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.

191
MOST URGENT

Prasar Bharati
(India's Public Service Broadcaster)
(Taxation Section)
Prasar Bharati Secretariat
Prasar Bharati House,
Copernicus Marg, New Delhi-110 001

DD CBMA
Key
Spill
No. PB-7(14)(1)/2018-Fin./2201-04

Date: 01.11.2018

Subject: Furnishing of annual return and auditing of GST Accounts

As per the Section 44 (1) of Central Goods and Services Tax (CGST) Act 2017, every registered person and a person paying tax under section 51 or Section 52 is required to furnish an annual return for every financial year on or before the 31st date of December following the end of such financial year.

Similarly as per Section 44 (2) of CGST Act, every registered person who is required to get his account audited in accordance with the provisions of sub-Section (5) of Section 35 shall furnish, electronically, the annual return under Section 44 (1) along with a copy of the audited annual accounts and a reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement.

Further, as per the rule 80 (3) of CGST rules 2017, every registered person whose aggregate turnover during a financial year exceeds 2 crore rupees is required to get its account audited as specified in 35 of Section (5) and file a copy of the audited annual accounts and a reconciliation statement, duly certified, in form GSTR-9C, electronically, through the common portal either directly or through a facilitation centre.

In view of the above mandatory requirements of furnishing an audited annual return of GST, it is desired that all SNOs of respective directorates may be asked to take necessary actions to get their GST accounts of 2017-18 audited as per the requirement of CGST Act and rules and file an annual return for the financial year 2017-18 within due date of 31st December, 2018.

Though, all SNOs are required to take necessary actions for getting their GST accounts audited and furnish an annual return within time, it is, however, the responsibility of respective heads of offices, if heads of offices and SNOs are not the same, to ensure timely completion of GST



DD (BFA) / PS
AB(T)
PS

190

audit and furnishing of annual returns of their respective States/ UTs in time.

Both the directorates are requested to direct all SNOs and HoOs to comply with this order and also to keep Prasar Bharati updated about the progress of the preparation and filing of audited annual returns as per the requirement on regular bases in respect of all SNOs.

The issues with the approval of Member (Fin.), Prasar Bharati.


(C.K. Jain)
DDG (Finance)

ADG (Comm.), AIR & Doordarshan, New Delhi.

Copy to:

1. DG: DD
2. DG: AIR
3. ADG (Finance), AIR, Akashwani Bhavan, New Delhi.
- ✓ 4. ADG (Finance), Doordarshan, Doordharshan Bhavan, New Delhi.