

**pPRASAR BHARATI**  
*(India's Public Service Broadcaster)*  
 7<sup>th</sup> Floor, Prasar Bharati House,  
 Prasar Bharati Secretariat  
**Taxation Section**  
 Copernicus Marg, New Delhi-110001

No.PB-7(14)(1)/2019-20-FIN/GST

Dated 04.09.2020

**Sub: Compliance activities due by 30th Sept 2020-reg.**

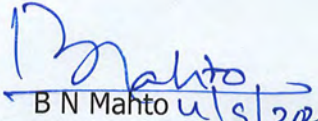
Owing to approaching timeline of September, 2020 with respect to certain compliances and mechanism notified under respective provisions of CGST Act, 2017 and CGST Rules, 2017, this is a reminder of actions required to be undertaken to ensure adherence to law. The activities as listed in the table below are to be completed by 30<sup>th</sup> September, 2020:

S. No.	Nature of Activity	Action points
1.	<b>Availing ITC pending for FY 2019-20</b>	<ul style="list-style-type: none"> <li>• All the invoices and debit notes pertaining to Financial Year (F.Y.) 2019-20 on which ITC has not been availed shall be checked so as to ensure such eligible ITC is availed latest by 30<sup>th</sup> September, 2020.</li> <li>• In this regard, reconciliation of ITC in respect of inward supplies undertaken during F.Y. 2019-20 with FORM GSTR-2A shall be completed and any mismatch in such ITC shall be analysed and respective action of correspondences with vendors or rectification of uploaded details, as the case may be, need to be taken</li> </ul>
2.	<b>ITC for February, 2020 – August, 2020 not available in GSTR-2A to be restricted to 10% of ITC matched with GSTR-2A</b>	<ul style="list-style-type: none"> <li>• Restriction of ITC availment under Rule 36(4) of CGST Rules, 2017 for months of February, 2020 to August, 2020 was relaxed subject to cumulative adjustment in respect of ITC for such periods at the time of filing details in FORM GSTR-3B for the month of September, 2020.</li> <li>• Thus, ITC in respect of invoices for the period from February, 2020 to August,2020 not being reflected in FORM GSTR-2A till September, 2020 need to be restricted to 10% of eligible ITC being reflected in respect of inward supplies for such months.</li> <li>• For this, GSTR-2A reconciliation activity needs to be closed before filing GSTR-3B for the month of September, 2020.</li> </ul>

3.	<b>Reporting of details of Credit / Debit notes in FORM GSTR-1 &amp; FORM GSTR-3B for tax period of September</b>	<ul style="list-style-type: none"> <li>Any transaction against which credit note has been issued during <b>F.Y. 2019-20</b>, details of which have not been reported yet, shall be reported under FORM GSTR-1 and FORM GSTR-3B for September 2020, so that the respective tax liability gets adjusted.</li> <li>Further, any credit note against invoices raised during <b>F.Y. 2019-20</b> but not yet issued, the same shall be issued prior to 30<sup>th</sup> September, 2020 and thereafter be reported in FORM GSTR-1 with adjustment of GST under FORM GSTR-3B for September, 2020.</li> </ul>
4.	<b>Finalization of ITC reversed on account of Exempted supplies (Rule 42/Rule 43 of CGST Rules, 2017)</b>	<ul style="list-style-type: none"> <li>ITC attributable to supply of exempted goods or services, which have been reversed on a monthly basis during <b>F.Y. 2019-20</b> shall be finalized latest by 30<sup>th</sup> September 2020. Any excess / shortfall in the same needs to be incorporated in the return for September, 2020.</li> </ul>

In view of the above mentioned points, both the Directorates are requested to ensure the timely actions on the same and all the compliances will be completed till the end of September 2020 and reported to the Prasar Bharati Secretariat latest by 05.10.2020 through e-mail on [taxationpb03@gmail.com](mailto:taxationpb03@gmail.com)./[shiveawtar.tripathi@prasarbharati.gov.in](mailto:shiveawtar.tripathi@prasarbharati.gov.in)/[bnmahto@prasarbharati.gov.in](mailto:bnmahto@prasarbharati.gov.in).

This issues with the approval of Competent Authority.

  
 B N Mahto  
 Dy Director (Finance)

DG: DD  
DG: AIR

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