

**Prasar Bharati Secretariat
Audit and Tax Section
6th Floor, Prasar Bharati House
Copernicus Marg, New Delhi- 110001**

No. PB-7(14)(1)/2016-Fin/GST/1435-1448

Dated 10.11.2017
15

Sub: Decentralisation of GST related work at State/UT level—reg.

It has been decided by the competent authority to decentralize payment of GST and filing of all requisite monthly/annual returns including annual audit at state/UT level w.e.f 1st December'2017. The payment of GST and filing of returns for the month of November'2017 would be done at state/UT level.

Therefore, from the monthly GST returns of Nov. 2017 onwards, all GST returns will be filed in decentralised mode at each State/UT registration level only. For smooth transition of the GST work from centralized mode to decentralized mode at each State/UT level registration, the following broad guidelines are being issued. However, both the Directorates should issue detailed instructions and guidelines to respective SNOs and field offices for strict compliance.

1. From the month of Nov. 2017 onwards, all State Nodal Officers (SNOs) would adhere to all GST compliances for their respective states/UTs at their level and would not be required to forward the information relating to inward and outward supplies of goods and services to M/s DCG & Co. and Zonal Nodal Officers (ZNOs) as was required in the existing arrangements under the centralised mode.
2. The Heads of Offices (HOOs) who are SNOs would be overall responsible for filing of all GST returns and payment of GST liabilities within stipulated timeline. Wherever HOOs & SNOs are different, HOOs would ensure that the respective SNOs fulfil all GST compliances within stipulated time.
3. There is no change in the role and responsibilities of each DDO except necessary compliances relating to GST TDS (*Note: at present GST TDS is deferred till 31.03.2018 by GSTM*). They will continue to perform the work and send the information to State Nodal Officers as was done in Centralized mode as per instructions issued from time to time. In case of GST TDS, each DDO, before making payment, will ensure by taking a certificate, if necessary that the vendor has not supplied or is not supplying the goods or services for the value of Rs.250,000 or more including the future supply during the same financial year.

Unless deferred by the Government, w.e.f. 01.04.2018, each DDO has to deduct TDS on total taxable value of input supplies of goods and services irrespective of procurement from registered or unregistered person, at the rate of 1% CGST plus 1% SGST/ UTGST in case of intra-State supplies or 2% IGST in case of inter-State supplies, if the total taxable value of supplies from the vendor is expected to be Rs.2,50,000 or more during the relevant financial year.

This amount of GST TDS has to be paid by the concerned DDO against the GST TDS registration number of SNO.

4. It has been decided that to facilitate GST compliance, State Nodal Officers, if required, may take the services of Chartered Accountants firm with the consent/approval of the concerned Directorate. However, the cost implications may be kept in mind and the appointment should be as per rules. In no case, the expenditure per State level registration shall be more than Rs.15,000/- per month or Rs.1,80,000 per annum. This amount will include the expenditure to be incurred on filing of monthly GST returns, Annual GST return(s) and its annual audit by a Chartered Accountant as mandated under GST Act(s). However, for small(er) states, the amount may be close to Rs.5,000/- per month. These shall be taken as an outer ceiling and efforts shall be made to reduce the cost.
5. The duties of State Nodal Officers (SNOs) are appended as follows:
 - (i) Filing of all monthly as well as annual GST returns;
 - (ii) Audit of the accounts as mandated under GST Act(s);
 - (iii) Payment of liability towards GST;
 - (iv) Maintenance of accounts and records related to GST for a period of atleast 6 years as stipulated in GST Acts;
 - (v) Estimate GST liability for the month and raise the LOC demand for the same through EMS software well in advance in order to discharge GST liability within stipulated time;
 - (vi) Engagement of CA firm for GST work and annual audit, if required, after following due procedures. The following scope of work may be defined:
 - (a) Filing of all applicable GST returns, monthly as well as annual, for the concerned State / UT GST registration;
 - (b) Calculation of GST liability for the previous month well in advance, before raising LOC demand;

- (c) Filing of GST TDS returns as mandated under GST Acts (*Note: at present GST TDS is deferred till 31.03.2018 by GSTM*);
 - (d) Consultancy services on GST related matters; and
 - (e) Annual audit of GST accounts and records;
 - (vii) Maintenance of requisite information and records for deduction of GST TDS in respect of all DDOs under his registration;
 - (viii) Filing of GST TDS returns as mandated under GST Acts (*Note: at present GST TDS is deferred till 31.03.2018 by GSTM*);
 - (ix) Submission of monthly summary report in the format prescribed by the Commercial wing of Directorate alongwith monthly GST Returns filed; and
 - (x) Ensure all compliances mandated under GST for that State registration.
6. All Zonal Nodal Officers (ZNOs) will continue to function as earlier for the next six months. They will monitor & ensure the GST compliances by the States Nodal Officers assigned under him. Further extension of period of ZNOs will be at the sole discretion of concerned Directorate.
7. The role and responsibilities of Commercial wings of both the directorates may be as follows:
- (i) Extend all support to State Nodal Officers and other field units for smooth transition of GST work from centralised mode to decentralised mode.
 - (ii) Coordinate, monitor and ensure GST compliances uniformly by all SNOs under their Directorates.
 - (iii) Nominate or change SNOs with the approval of competent authority.
 - (iv) Issue detailed instructions to be followed for GST TDS (including the instructions for taking GST TDS registration number by all SNOs) to all concerned.
 - (v) Issue necessary instructions and guidelines for GST to all concerned.
 - (vi) Furnish MIS reports on monthly basis in the formats prescribed at Annexure-1 and 2 in respect of all SNOs to Tax & Audit Section, Prasar Bharati Secretariat with regard to GST compliances latest by 28th of the following month. The soft copies in Ms-Excel format may be sent on the e-mail id pbtaxation@gmail.com.
 - (vii) Identify the States / UTs for which limit of Rs.5000 per month will apply for the total remuneration to be paid to CA firm for GST work.

(viii) Prescribe revised timelines, if required, to be followed by all concerned for GST compliances.

8. The role and responsibilities of Finance wings of both the directorates may be as follows:

- (i) To examine & process the LOC demands raised by all SNOs for releasing funds by PB Sectt. to concerned SNOs directly at the earliest so that Prasar Bharati Sectt. may release the funds well in advance to discharge the GST liability in time by the respective SNOs.
- (ii) Assist units in opening new bank accounts with Internet Banking facility, if required, for making timely payment of GST liability. However, SNOs should be asked to make GST payments through other available modes till their bank accounts are not enabled with internet banking facilities.
- (iii) Make necessary arrangement for annual audit of each State Registration under their control and review the reports for taking necessary corrective actions, if any.
- (iv) Develop necessary checks, tools and mechanism for ensuring that there is no leakage of revenue. These checks shall be reviewed periodically.
- (v) Ensure that adequate budget provisions are there for discharging liability towards GST.

B&A Section of Prasar Bharati Secretariat will process the LOC demand and release the funds directly in the bank accounts of all DDOs attached to State Nodal Officers well in advance after following the due procedures in order to ensure that SNOs can discharge GST liabilities within the stipulated timeline.

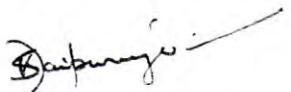
Audit & Tax Section, Prasar Bharati Secretariat may be approached for any clarification on GST matters.

Commercial wings of both the directorates may issue detailed instructions & guidelines to all offices for smooth implementation of GST in de-centralized mode effective from 1st December'2017.

This issues with the approval of the competent authority.

Encls: a.a.

DG: DD
DG: AIR


(S.K. Jaipuriyar)
Addl. Director General (B&A)

Copy for information & necessary action to:

1. ADG (F) Doordarshan, New Delhi.
2. ADG(F) AIR Akashvani Bhavan New Delhi
3. ADG (Com), AIR
4. ADG (Com), Doordarshan
5. ADG (E&A), Prasar Bharati
6. DDG (Com), AIR
7. DDG (DCS), Doordarshan
- ✓ 8. DDG (Technical) for uploading on the website.
9. Pr. Accounts Officer, PB Sectt. New Delhi
10. PAO AIR & Doordarshan, Akashvani Bhavan New Delhi

Copy for information to:

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

PRASAR BHARATI

DIRECTORATE :

Statement of GST Liability Due & Paid After Availment of Input Tax Credit (ITC)

MONTH:

(Rs. In '000)

Sl. No.	Name of State/ UT	GSTIN	No. of DDOs	Total Output	Total Input	GST on Total Output	GST on RCM Goods & Services	ITC Due	ITC Availed	Balance unavailed ITC		GST Liability Paid	Unpaid GST liability	
										Opening Balance	Closing Balance		Opening Balance	Closing Balance
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Total														

Note:

- 1 All dates should be in DD/MM/YYYY formats only.
- 2 The reports shall be sent in hard copy as well as soft copy in Ms-Excel format only.

PRASAR BHARATI
DIRECTORATE :

Statement Showing Status of GST Return-1 Filed by each State Registration

Month:

Sl. No.	Name of State/ UT	GSTIN	No. of DDOs	No. of DDOs from whom Information received	Reason for non receipt of Data from DDOs	Month for which Return Filed	Schedule date of filing	Actual Date of Filing	Reasons for not filing / Late filing, if any	Remarks, if any
1	2	3	4	5	6	7	8	9	10	11
Total										

Note:

- 1 Similar Statement shall be sent for all other GST Returns i.e. Monthly returns (GSTR-2, GSTR-3, GSTR-3B) as well as Annual Return (GSTR-9) and any other return under GST.
- 2 All dates should be in DD/MM/YYYY formats only.
- 3 The reports shall be sent in hard copy as well as soft copy in Ms-Excel format only.