

Reminder
MOST URGENT

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

No. PB-7(14)(1)/2018-Fin/GST/2529-5B

Dated 19.03.2019

Sub: Availing of ITC of 2017-18 and other Important Amendments made in GST provisions in 31st Meeting of GST Council –reg.

Please refer to this office letter of even number dated 17.01.2019 regarding amendments relevant to Prasar Bharati which require strict compliance before their due dates. These are being once again reiterated below for ensuring timely compliance:

1. An opportunity has been provided to avail ITC on input supplies pertaining to the period 2017-18 which could not be availed earlier due to whatsoever reasons can now be claimed by the due date of filing GSTR-3B for the month of March 2019 i.e. 20th April 2019. Therefore, all concerned including State Nodal Officers and DDOs must ensure that Input Tax Credit (ITC) must be availed in respect of their State registrations against all eligible inward supply invoices pertaining to financial year 2017-18 by the due date of filing GSTR-3B for the month of March 2019. It should also be ensured that GSTR 3B for the month of March 2019 must be filed by the due date.

2. The due date of furnishing of annual returns in **FORM GSTR-9**, **FORM GSTR-9A** and reconciliation statement in **FORM GSTR-9C** for the Financial Year 2017-18 has been extended till 30.06.2019. Hence, all SNOs should ensure that Annual return should be filed within prescribed due date of 30th June 2019 after getting done GST audit of accounts as mandated under section 35(5) of CGST Act, 2017.

The Commercial wings of AIR and Doordarshan must ensure that the annual returns in respect of all State registrations are filed within due date.

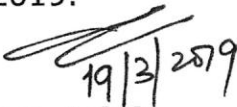


3. The rectification of error or omission in respect of details furnished under sub section (1) of section 37 may be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under sub-section (1) for the month of March, 2019.

It is again requested that ITC due to Prasar Bharati for the Financial Year 2107-18 which could not be availed so far must be availed by the due date of filing GSTR-3B for the month of March 2019.

Further, all DDOs must ensure that they should get amended the inward supply invoices from their vendor in case the same are not yet reflected in GSTR-2A of the respective State GST registration so that Prasar Bharati should not lose input tax credit on these invoices.

The Finance wings of both the directorates must ensure that DDOs have taken all possible steps to get reflected the due Input tax credit in respect of inward supply invoices pertaining to financial year 2017-18 in GSTR-2A of the respective State GST registration by 31st March 2019.


19/3/2019

(C.K. Jain)

Dy. Director General (Fin.)

1. DG: DD
2. DG: AIR

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1. E-in-C, AIR and Doordarshan.
2. DG: NSD/DG: DD News.
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4. ADG (CRD), Mumbai/ADG (CRD) Delhi/ADG (Admin), AIR/ADG (Admin), DD/ADG (E&A), PB/ADG (B&A), PB.
5. ADG (P), NZ, SZ, WZ and EZ.
6. ADG (Sports)/ADG (ESD)/ADG (IT), PB.
7. All ADGs (E) of AIR and Doordarshan
8. ADG (DDK Delhi)/ADG (DD News)/ADG (NSD)
9. Chief Engineer (Civil), CCW, Soochna Bhawan, New Delhi
10. DDG (Commercial), AIR/DDG (DCS)
11. DDG (Tech), PB Sectt. with a request to upload this letter on website of PB.