

PRASAR BHARATI
(India's Public Service Broadcaster)
Prasar Bharati Secretariat
(Taxation Section)
6th Floor, Prasar Bharati House, Tower-C,
Copernicus Marg, New Delhi-110001

No.PB-7(14)(1)/2019-20-FIN/GST/(Pt. File-2)/3309-07 Dated 03.01.2020

GST Circular No.18A

Sub: Amendments in CGST Rules, 2017-reg.

Ref: This office GST Circular No.18 dated 04.11.2019.

Ref2: Central Tax Notification No. 75/2019 dated 26.11.2019.

This is in continuation to this office GST Circular no.18 dated 04.11.2019, the CBIC vide its notification no. 75/2019 dated 26.12.2019, sub rule 36(4) of CGST Rules, 2017 has been substituted as follows:

"(4) Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub section (1) of section 37, shall not exceed 10 per cent of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of section 37"

In view of the same, now w.e.f. 01.01.2020, no registered person can avail input tax credit against those invoices and debit notes which are not uploaded by the supplier(s) in GSTN portal in his/ their GST returns, in excess of 10% of total eligible ITC available in respect of invoices or debit notes reflected in GSTR-2A (Earlier the said restriction was 20% of eligible invoices)

The other clarifications will remain same as mentioned in GST Circular No.18 and only "20 per cent", figure may be read as "10 per cent".

Both the directorates are requested to circulate this circular to all field units under their control and ensure that the instructions are followed by all field units under their control scrupulously. A copy of this circular is also being uploaded on the website of Prasar Bharati.


(C.K.Jain)
Dy. Director General (Fin.)

DG:DD
DG:AIR

SECRET
10/10/2006

Copy for information & necessary action to:

1. E-n-C, AIR/DD
2. ADG(Fin.), DG:DD/DG:AIR, for information.
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4. ADG(B&R), PB, PB Sectt.
5. CE (Civil), Soochna Bhawan
6. DDG(Fin), DG:DD/DG:AIR, for information
7. DDG (Comm.)DG:DD/DG:AIR, for information & n/a.
8. All SNOs of DG:DD/DG:AIR
- ✓9. DDG(Technical) w.r.t. arranging to upload it on the website of PB.

Copy for information to:

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