

PRASAR 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/E-Invoicing

Dated 29.10.2020

**Sub: Implementation of E-Invoicing in Prasar Bharati-reg.**

**Ref: 1.Letter No. PB-7(14)(1)/2019-20-FIN/E-Invoicing dated 22.10.2020 & Corrigendum dated 23.10.2020.**

**2. Letter No. PB-7(14)(1)/2019-20-FIN/E-Invoicing dated 01.10.2020**

**3 .Letter No. PB-7(14)(1)/2019-20-FIN/E-Invoicing dated 14.09.2020**

This is regarding implementation of E-Invoicing (B2B) in Compliance with CBIC Notifications wherein it has been mentioned that E-Invoicing is mandatory for taxpayers having aggregate annual Turnover of Rs 500 crore or above in any preceding financial year from 2017-18 onwards from 1st October 2020.

1. Government of India, Ministry of Finance, CBIC Notification No 73/2020-Central tax dated 1.10.2020 may please be referred which states that "*G.S.R.....(E). - In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the registered persons required to prepare the tax invoice in the manner specified under sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, who have prepared tax invoice in a manner other than the said manner, as the class of persons who shall, during the period from the 1st day of October, 2020 to the 31st day of October, 2020, follow the special procedure such that the said persons shall obtain an Invoice Reference Number (IRN) for such invoice by uploading specified particulars in FORM GST INV-01 on the Common Goods and Services Tax Electronic Portal, within thirty days from the date of such invoice, failing which the same shall not be treated as an invoice. For the month of October 2020, the IRN can be generated in respect of B2B Invoices latest within 30 days from the date of invoice*".

2. In respect of B2B invoices dated 1st Nov 2020 onwards, no such relaxation is available and the CBIC notification No 68/2019 dated 13.12.2019, 14/2020 dated 21.03.2020 and 60/2020 dated 30.07.2020 will have to be followed and complied which have already been circulated vide this office Circular No 21 dated 14.09.2020 and are available on Prasar Bharati website.

3. It is reiterated that all the AIR & DD offices and all other verticals of Prasar Bharati may please note the provisions of CBIC Notifications with regard to e-invoicing (B2B) for compliance which is mandatory w.e.f. 1.10.2020 failing which there is provision of

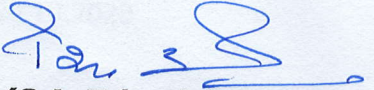


29.10.2020.

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imposition of penalty on each instance for non-compliance under section 122 of CGST Act, 2017.

Both the Directorates and all verticals of Prasar Bharati are once again requested to kindly ensure compliance of CBIC Notifications in respect of E-Invoicing scrupulously and issue suitable instructions to all concerned for its implementation.

  
(S.A. Tripathi)  
DDG (Finance) 29.10.2020

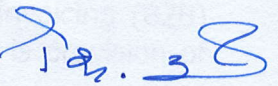
**ADG (F), DG:DD**  
**ADG (F), DG:AIR**  
**Head (B&R),PB**

**Copy for information and necessary action to:**

1. All SNOs
2. All DDOs
3. All Head of Office of DDKs/HPTs/DMCs.
4. All Head of Office of AIR Sales Centres (CBS) & CSU Mumbai.
5. All Head of Office of AIR stations
6. ADG(Fin.)PB
7. ADG (B&A),PB/ ADG(HR),PB/ ADG (Archives)/ ADG AIR (Resource)/ ADG Global Outreach/ ADG (P),HQ,DG:DD/ ADG (P),HQ,DG:AIR/ ADG (E),HQ.,DG:DD/ ADG (E),HQ.,DG:AIR/ ADG(A),PB/ ADG (Tech)/ ADG(A), DG:DD/ ADG(A),DG:AIR/ ADG(IT),PB/ ADG (NABM)/ ADG(R&D)/ ADG (CPC), New Delhi
8. CE,CCW(Civil), Soochna Bhawan, New Delhi
9. Head of Sales, PB
10. Zonal Heads (Programme), All zones/ Zonal Heads (Engineering), All zones
11. DDG(B&A), PB/ DDG(Admn),PB/ DDG (DCS)/ DDG (B&R),AIR/ DDG (Sales),PB/ DDG (Platform & Innovation)/ DDG (Domestic Distribution)/ DDG(IT),PB/ DDG(Sports), PB/DDG(knowledge Management),PB/DDG(Central Store),AIR/ DDG(CP&S),Khelgaon, Delhi/ DDG (Admn), DG:DD/ DDG (Admn), DG:AIR/ Zonal DDGs (B&R)/ DDG (F), DG:DD/ DDG (F), DG:AIR/Director(PPC),PB.
12. DDG(Tech), PB for uploading the same on PB website

**Copy for kind information to:**

1. PS to CEO
2. PS to M(F),PB
3. PS to DG:AIR/ PS to DG:DD/ PS to DG:News/ PS to DG:NSD
4. PS to E-in-C (Broadcast Operations)/ PS to E-in-C (Special Initiative & C.S.)

  
29.10.2020