

Prasar Bharati
Tax Section
6th Floor, Prasar Bharati House
Copernicus Marg, New Delhi- 110001

No. PB-7(14)(1)/2016-Fin/GST/1724-37

Dated 09.02.2018

GST Circular No.9

Sub: Procedure to be followed in case of journey performed on official tours - reg.

As you are aware, a big reform has been made by Govt. of India in the field of indirect taxation and GST has been introduced w.e.f. 01.07.2017 in India by replacing about 17 Central/ State taxes. There are various processes and areas that need to be augmented under the GST regime so that the maximum available Input Tax Credit can be availed. In this connection, the procedure for journey(s) performed on official tours is hereby reviewed and modified as under:

A. For journey performed on Official Tour(s):

In case of journey performed from one place to another on official tour(s), the place of supply will always be the place from where initial or onward or return journey is started. It has been observed that in case of official tours/journeys, there is a scope of availing Input Tax Credit and therefore the process of official tours needs to be augmented. For availing maximum available Input Tax Credit under GST, by Prasar Bharati, henceforth the following procedure shall be followed in case of journey performed on official tours:

1. At the time of booking of air/ rail/ bus tickets for official journey, the officer concerned must ensure that the GST numbers of Airline/ Railway / Transporter and Prasar Bharati (i.e.AIR /DD) are mentioned on the Ticket(s)/ invoice(s) issued. The GST number of that State registration from where the officer starts the initial / onward/ return journey has to be mentioned on Ticket(s)/ invoice(s).

At the time of journey started from the State where HQ of the officer is situated, the officer concerned must ensure that the GST number of that State/UT registration under which DDO of the Officer falls has been


9/2/2018

mentioned on ticket/ invoice. In case of onward / return journey, the GST number of that State registration where the officer concerned has to visit/ visited shall be got mentioned.

For e.g. an officer of Prasar Bharati Secretariat whose DDO is under DG:DD, visits DDK Chennai and return to Delhi. In this case, the officer concerned while booking tickets for journey from Delhi to Chennai shall use the GST number of Delhi State for Doordarshan. In case of booking tickets for return journey from Chennai, he shall use the GST number of Tamil Nadu State of Doordarshan, under whom the DDO of DDK, Chennai falls. In case the officer further proceeds to another location, say AIR, Bengaluru, Karnataka directly from Chennai instead of returning to Delhi and from Bengaluru he returns back to Delhi. In such case, the officer concerned shall use the GST number of DD, Tamil Nadu State and AIR, Karnataka State while booking tickets for Chennai to Bengaluru and Bengaluru to Delhi respectively.

2. In case the tickets are booked through travel agent(s), say M/s Balmer & Lawrie or M/s Ashok Travels, the travel agent is furnishing his own bills to Prasar Bharati for making payment, therefore, there is no need to alter/change the existing procedure as far as booking of tickets is concerned.
3. It is learnt that sometimes the return air tickets are booked for round trip at a time due to cost effectiveness, wherein there is no provision for mentioning two GSTINs for original / onward and return journey separately. In such cases where online air tickets are booked for round trip by the officer(s) himself directly, the GSTIN of State/ UT from where original/ onward journey is started should have been mentioned. However, in such cases, no Input Tax Credit will be admissible for the return journey, if the visiting place is situated outside the State from where initial journey is started.

To avail the maximum Input Tax Credit, the air tickets should be booked through authorised travel agents, to the extent possible.

B. For Stay in Hotel on Official Tour:

In case of immovable properties, the place of supply of services is always the location where the immovable property is situated irrespective of the location of



9/2/2018

receiver to which he/she belongs. Accordingly, CGST and SGST of the State where the officer has stayed in hotel(s) are charged in the Invoice. While booking the hotel and submitting bills with DDO the following shall be kept in mind:

1. In case of arrangement for stay in hotel, inn, guest house, etc. at visited location other than the State where HQ of the officer concerned is situated, the officer concerned must ensure that GST number of the visiting State as explained in para A(1) above has been mentioned on the invoice issued by hotel, inn, guest house, etc. Various slabs of GST rates based on declared tariff are given in Annexure-~~A~~.
2. The officer concerned/ Protocol Officer will submit the bills as per the extant rules to his/ her DDO.

C. Action to be taken by other stakeholders for ensuring availment of full Input Tax Credit

- a) For ensuring availment of maximum available Input Tax Credit by the concerned SNO(s), both Directorates shall nominate one nodal officer for monitoring the flow of information among SNOs.
- b) On receipt of the bill, DDO will process the bill as per extant rules. He will also work out and prepare GST registration-wise details of TA/DA claims and hotel bills received during the month in the already prescribed formats in MS-Excel. He will forward this collated information to his State Nodal Officer through e-mail by 5th of the following month positively.
- c) The State Nodal Officer will collate the information so received from DDOs under his registration for each GST registration separately. The collated information pertaining to other GST registrations of Prasar Bharati units will be sent to the concerned SNOs in the prescribed format (Annexure-B) annexed with GST Circular no.2 dated 12.07.2017 latest by 10th of the month positively.
- d) The concerned SNO should ensure that maximum Input Tax Credit shall be availed to the extent available, by confirming the Input Tax Credit entries reflected in GSTR-2A, during the month of receipt of information from other SNOs.



9/2/2018

- e) The State Nodal Officer(s) should inform the nodal officer of his directorate about the total amount of Input Tax Credit availed against the information so received by 25th of the month after filing GST returns.

The details of State-wise GST registration numbers and E-mail ids of State Nodal Officers created for GST related work are furnished in Annexure-1 and 2 respectively. Any change in e-mail id shall be updated and circulated along with detail of nodal officer among all concerned by both the directorates.

It is requested that both the directorates may ensure that the abovementioned instructions are scrupulously followed by all concerned so as to avail the maximum available Input Tax Credit under the GST regime and unnecessary outgo of GST is avoided.

Encl; As above


9/2/2018
(C. K. Jain)
DDG (Fin.)

DG: DD / DG: AIR

Copy for information to:

1. SO to CEO, Prasar Bharati
2. PS to Member(Fin), Prasar Bharati
3. ADG(E & A), PB Sectt. / ADG(A), DD / AIR
4. ADG(Comm.) DD / AIR
5. ADG(Fin), DD/ AIR
6. ADG(NABM)
7. CE (CCW)
8. All PAOs
9. ✓ DDG (Tech), PB Sectt. with a request to arrange to upload on the website of Prasar Bharati under relevant section.

Rate of GST on accommodation in Hotels

- The GST rates applicable for accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes depends upon the tariff per unit per day declared by them.

Additionally, they will be able to claim input tax credit in respect of the services rendered which reduces the overall impact of tax on the consumer.

The GST rates on such accommodations can be summarized as under –

Sl. No.	Declared Tariff (per unit per day)	Rate of GST
1	Less than Rs. 1000/-	Nil
2	Rs. 1000/- and above but less than Rs. 2500/-	12%
3	Rs. 2500/- and above but less than Rs. 7500/-	18%
4	More than Rs. 7500/-	28%

Notes:

- Declared Tariff as defined in clause 2(w) of Notification No. 09/2017-Integrated Tax (Rate) includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air-conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.
- Such tariff can be declared anywhere, for example, on the websites through which customers can book the room or be printed on tariff card or displayed at the reception.
- In case different tariff is declared at different places, the highest of such declared tariffs shall be the declared tariff for the purpose of levy of GST.
- Further, if different tariff is declared for different seasons or periods of the year, the tariff declared for the season in which the service of accommodation is provided shall apply. But it can be noted that declared tariff at the time of supply would apply for the purpose of GST.
- In case an upgrade is provided to the customer for a lower rate, then the tariff declared for such upgrade shall be used for the purpose.



9/2

Prasar Bharati Doodarshan GSTIN Registration Status as on 31.07.2017

S.	State	Email ID	Email Password	GSTIN- GSTIN	Remarks
1	Andaman and Nicobar islands	anpbqst@gmail.com	anpbqst1	35AAAJP0288R1ZI	
2	Andhra Pradesh	apbqst2@gmail.com	apbqst1	37AAAJP0288R2ZD	
3	Arunachal Pradesh	arpbqst2@gmail.com	arpbqst1	12AAAJP0288R1ZQ	
4	Assam	aspbqst@gmail.com	aspbqst1	18AAAJP0288R2ZD	
5	Bihar	bhpbqst@gmail.com	bhpbqst1	10AAAJP0288R1ZU	
6	Chandigarh	chpbqst@gmail.com	chpbqst1	04AAAJP0288R1ZN	
7	Chattisgarh	ctpbqst@gmail.com	ctpbqst1	22AAAJP0288R1ZP	
8	Daman and Diu	ddpbqst2@gmail.com	ddpbqst1	No DD Office	
9	Delhi	dlpbqst@gmail.com	dlpbqst1	07AAAJP0288R1ZH	
10	Goa	gapbqst@gmail.com	gapbqst1	30AAAJP0288R1ZS	
11	Gujarat	gipbqst@gmail.com	gipbqst1	24AAAJP0288R1ZL	
12	Haryana	hrpbqst@gmail.com	hrpbqst1	06AAAJP0288R1ZJ	
13	Himachal Pradesh	hppbqst2@gmail.com	hppbqst1	02AAAJP0288R2ZQ	
14	Jammu and Kashmir	jkpbqst@gmail.com	jkpbqst1	01AAAJP0288R1ZT	
15	Jharkhand	jharkhandpbqst2@gmail.com	jharkhandpbqst1	20AAAJP0288R2ZS	
16	Karnataka	karnatakapbqst2@gmail.com	karnatakapbqst1	29AAAJP0288R3Z9	
17	Kerala	keralapbqst2@gmail.com	keralapbqst1	32AAAJP0288R5ZK	
18	Lakshadweep Islands	lakshadweeppbqst2@gmail.com	lakshadweeppbqst1	No DD Office	
19	Madhya Pradesh	mppbqst@gmail.com	mppbqst1	23AAAJP0288R1ZN	
20	Maharashtra	mhpbqst@gmail.com	mhpbqst1	27AAAJP0288R1ZF	
21	Manipur	manipurpbqst2@gmail.com	manipurpbqst1	14AAAJP0288R2ZL	
22	Meghalaya	meghalayapbqst@gmail.com	meghalayapbqst1	17AAAJP0288R2ZF	
23	Mizoram	mizopbqst2@gmail.com	mizopbqst1	15AAAJP0288R2ZJ	
24	Nagaland	nagapbqst@gmail.com	nagapbqst1	13AAAJP0288R1ZO	
25	Odisha	odishapbqst2@gmail.com	odishapbqst1	21AAAJP0288R2ZG R2ZG	ARN generated GSTIN awaited ✓
26	Pondichery	pondpbqst2@gmail.com	pondpbqst1	34AAAJP0288R2ZJ	
27	Punjab	punjabpbqst2@gmail.com	punjabpbqst1	03AAAJP0288R2ZO	
28	Rajasthan	rajpbqst2@gmail.com	rajpbqst1	08AAAJP0288R4ZC	
29	Sikkim	sikkimpbqst2@gmail.com	sikkimpbqst1	11AAAJP0288R2ZR	
30	Tamil Nadu	tamilpbqst@gmail.com	tamilpbqst1	33AAAJP0288R1ZM	
31	Telangana	telpbqst2@gmail.com	telpbqst1	36AAAJP0288R2ZF	
32	Tripura	tripurapbqst2@gmail.com	tripurapbqst1	16AAAJP0288R3ZG	
33	Uttar Pradesh	uppbqst@gmail.com	uppbqst1	09AAAJP0288R1ZD	
34	Uttarakhand	ukpbqst2017@gmail.com	ukpbqst1	05AAAJP0288R1ZL	
35	West Bengal	wbpbqst2@gmail.com	wbpbqst1	19AAAJP0288R2ZB	

ALL INDIA RADIO GST REGISTRATION STATUSAS ON 31.07.2017

S.N.	State	Email ID	GSTIN ^{qstin}	Remarks
1	Andaman and Nicobar islands	anpbgst2@gmail.com	35AAAJP0288R2ZH	
2	Andhra Pradesh	appbgst@gmail.com	37AAAJP0288R1ZE	
3	Arunachal Pradesh	arpbgst@gmail.com	12AAAJP0288R2ZP	
4	Assam	aspbgst2@gmail.com	18AAAJP0288R3ZC	
5	Bihar	bhpbgst2@gmail.com	10AAAJP0288R2ZT	
6	Chandigarh	chpbgst2@gmail.com	04AAAJP0288R3ZL	
7	Chattisgarh	ctpbgst2@gmail.com	22AAAJP0288R2ZO	
8	Daman and Diu	ddpbgst@gmail.com	25AAAJP0288R1ZJ	
9	Delhi	dlpbgst2@gmail.com	07AAAJP0288R2ZG	
10	Goa	gapbgst2@gmail.com	30AAAJP0288R2ZR	
11	Gujarat	gjpbgst2@gmail.com	24AAAJP0288R2ZK	
12	Haryana	hrrpbgst2@gmail.com	06AAAJP0288R2ZI	
13	Himachal Pradesh	hppbgst@gmail.com	02AAAJP0288R1ZR	
14	Jammu and kashmir	jkbpgst2@gmail.com	01AAAJP0288R2ZS	
15	Jharkhand	jharkhandpbgst@gmail.com	20AAAJP0288R1ZT	
16	Karnataka	karnatakapbgst@gmail.com	29AAAJP0288R2ZA	
17	Kerala	keralapbgst@gmail.com	32AAAJP0288R4ZL	
18	Lakshadweep Islands	lakshadweeppbgst@gmail.com	31AAAJP0288R1ZQ	
19	Madhya Pradesh	mppbgst2@gmail.com	23AAAJP0288R2ZM	
20	Maharashtra	mhpbgst2@gmail.com	27AAAJP0288R2ZE	
21	Manipur	manipurpbgst@gmail.com	14AAAJP0288R1ZM	
22	Meghalaya	meghalayapbgst2@gmail.com	17AAAJP0288R1ZG	
23	Mizoram	mizopbgst@gmail.com	15AAAJP0288R1ZK	
24	Nagaland	nagapbgst2@gmail.com	13AAAJP0288R2ZN	
25	Odisha	odishapbgst@gmail.com	21AAAJP0288R1ZR	
26	Pondicherry	pondpbgst@gmail.com	34AAAJP0288R1ZK	
27	Punjab	punjabpbgst@gmail.com	03AAAJP0288R1ZP	
28	Rajasthan	rajpbgst@gmail.com	08AAAJP0288R1ZF	
29	Sikkim	sikkimpbgst@gmail.com	11AAAJP0288R1ZS	
30	Tamil Nadu	tamilpbgst2@gmail.com	33AAAJP0288R2ZL	
31	Telangana	telpbgst@gmail.com	36AAAJP0288R1ZG	
32	Tripura	tripurapbgst@gmail.com	16AAAJP0288R2ZH	
33	Uttar Pradesh	uppbgst2@gmail.com	09AAAJP0288R2ZC	
34	Uttarakhand	ukpbgst2@gmail.com	05AAAJP0288R3ZJ	
35	West Bengal	wbpbgst@gmail.com	19AAAJP0288R1ZC	