

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

GST CIRCULAR NO. 5

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

Dated 03.08.2017

Sub: Instructions relating to submission of data for timely filing of GST Returns – reg.

As you are aware, GST has been implemented w.e.f. 01st July 2017 in India. For smooth implementation of GST in Prasar Bharati, this office has been issuing guidelines through GST circulars to all field units. GSTINs have been circulated to all concerned. To familiarise and for capacity building, full day training sessions for State Nodal Officers of AIR and Doordarshan had also been organised on 24/25th July 2017 at concerned Directorate offices in Delhi. Now the first month has been over and time has come to file the first return under the GST regime. For filing of first and subsequent monthly GST returns on time, it is requested to kindly comply with the following:

Relating to filing of GSTR-1:

1. Stations and Kendras are issuing invoices on regular basis. These units will send the data of invoices issued during the month to respective DDOs for compilation and for onward submission to the respective State Nodal Officers (SNOs).
2. DDOs will apply prima-facie checks to verify the correctness and completeness such as GSTIN of supplier and receiver both in case of supply to registered persons, HSN/ SAC codes, applicable GST and Tax rates, etc. Any mismatch has to be removed before sending the data to State Nodal Officer.
3. DDOs will collect the Vendor registration forms/ details from all Stations/ Kendras/ field formations under his control, create master data of all vendors and send it to his State Nodal Officer so that he can maintain Master data of all vendors. DDOs will also be responsible for providing requisite data for updating Vendor Master Data maintained by State Nodal Officers centrally for his State.
4. State Nodal officers will collect the data and the compile details received from DDOs under his control and consolidate it for his State/ UT, apply prima-facie verification checks, remove mismatches noticed by him and send it to CA firm under intimation to Zonal Nodal Officer, through e-mail within prescribed timelines as per Annexure-1 without fail.
5. Similarly, details of debit / credit notes, Advance received, refund issued due to non-provision of services/ goods, if any shall also be provided by Field formations



to DDOs, by DDOs to State Nodal Officers and by SNOs to CA firm after applying requisite checks for verification and correctness of data at each level.

6. In case, DDOs/ field formations face any difficulty or have some doubts which need clarification, the same may be referred to State Nodal Officer. If State Nodal Officer is not in a position to resolve/ clarify, then he may refer the same to CA firm.
7. CA Firm will be responsible for assisting, resolving all doubts and giving clarifications, as required by State Nodal Officers at the earliest.
8. It shall be noted that State Nodal Officers, after compilation of data of inward supplies received from DDOs under their control, will be responsible for generation of self invoices under Reverse Charge Mechanism, wherever necessary in consultation with the CA firm and fill the details of these invoices under relevant format for GSTR-1.
9. In case State Nodal Officer face some difficulties such as correct HSN/ SAC of inward supply etc., at the time of generation of invoice under RCM, he shall forward his queries with full details to CA Firm under intimation to Zonal Nodal Officer. CA Firm has to address his query promptly for adhering to the strict timeline under the GST regime.
10. In case, CA firm reverts back for data correction then State Nodal Officers will have to ensure that the corrected data shall reach CA firm again within prescribed timeline given in this circular.
11. State Nodal Officers should also coordinate and liaison with Station/ Kendras/ DDO's/ Zonal Nodal Officer at concerned directorate and CA firm for timely compliance under GST.
12. CA firm will file the GSTR-1 on GSTN portal and send a copy of the return alongwith any other requisite data, if any, to the respective SNOs for maintaining records for audit purposes.

Relating to GSTR-2 and 2A:

1. DDOs as well as State Nodal Officers shall ensure that GSTIN of the State has been mentioned on all inward supplies including common services such as Telephone agency, Internet Agency, Manpower Agency etc., received from registered persons for taking eligible credit under GST law.
2. All stations/ Kendras will send the invoices received during the month from vendors for inward supplies of goods and/ or services, debit/ credit notes issued / advances paid and refunds received against inward supplies to his DDO for inclusion in input for GSTR-2 formats.



3. Concerned SNO will compile all these details and send the same to CA firm after applying due verification checks for correctness and completeness of data.
4. CA firm will carry out necessary checks, calculate eligible ITC amount, divide into different formats prescribed by GSTN for filing GSTR-2 return and revert back to State Nodal Officers within the prescribed timeline in this circular.
5. State Nodal Officer will download auto populated GSTR-2A and will send to all DDOs under his control for verification, reconciliation and removing mismatches by active liaison with vendors and suppliers so that full ITC can be availed of.
6. After reconciliation and removing mismatches DDOs should revert back the correct data to SNOs.
7. The responsibility of filing GSTR-2 return on GSTN portal within stipulated timeline lies with SNOs concerned.
8. After filing the return, a copy of return has to be sent to CA firm for calculation tax liability, centralise payment of tax liability by DCS in case of Doordarshan and CRD, Delhi in case of AIR or any other cell nominated by the concerned directorate.

Relating to GSTR-3:

1. CA firm will be responsible for filing of GSTR-3 return.
2. CA firm will calculate monthly head-wise tax liability, generate challans for payment and send to concerned nominated cell/ department of both directorate well in advance as per prescribed timeline mentioned in this circular.
3. The nominated department will discharge the tax liability immediately on receiving the challans from CA firm and revert back to CA firm atleast two days before of last date of filing GSTR-3 return i.e. by 18th of the following month for which return has to be filed.
4. After filing GSTR-3, CA firm will provide the copy of the return to concerned SNOs promptly for maintaining requisite records as per provisions of GST Acts.

Specific instructions for CCW units:

For implementation of GST, normally CCW units will be under the overall administrative control of All India Radio and will use the AIR's GSTIN of the concerned State where the CCW unit is located. However, in case any CCW unit is providing services or doing any work for Doordarshan then the GSTIN of Doordarshan of that State shall be used for all procurement related to that work/ service and separate records have to be maintained in respect of work done for



Doordarshan. For example, if CCW is constructing any building for DDK, Lucknow at Lucknow, then at the time of entering into agreement with contractor, procurement of raw material such as cement, bricks, steel etc., GSTIN of Doordarshan Uttar Pradesh shall be used and separate records shall be maintained. For other works such as work for AIR, deposit works, execution of projects received from third parties, transactions with banks, office supplies etc., AIR's GSTIN of the concerned State shall be used and accordingly requisite records shall be prepared and maintained.

It shall be noted that CCW units will submit the requisite data for GST returns to State Nodal Officers of Doordarshan (for work carried out for Doordarshan) as well as AIR (for all other works) on monthly basis invariably.

Specific Instructions for Prasar Bharati Secretariat, NABM, RABMs, R&D and Engineering Zonal Offices:

1. The responsibility of implementation of GST in NABM/ RABMs will be of Prasar Bharati Secretariat.
2. For the purpose of implementation of GST, Prasar Bharati Secretariat, NABM/ RABMs, R&D, and all Engineering Zonal Offices will be under the registration of AIR of the concerned State/ UT.
3. These units will send the requisite data for filing of GST returns to the SNO of the concerned State.

Further, the following general points applicable for all returns shall also be noted and followed positively:

1. In case, there is no data to report to the next level i.e. by DDOs to SNO and SNOs to CA Firm, a NIL report shall be sent invariably within the prescribed timeline.
2. Any communication by State Nodal Officer with CA firm and vice-versa shall be through e-mail with a copy to concerned Zonal Nodal Officer. The e-mail id of DCG & Co., CA Firm for sending data for return filing and seeking clarification is pbgstdelhi@gmail.com.
3. CA firm will provide daily update to Zonal Nodal Officers during 05th to 21st day of every month regarding the information received from SNOs, defaulter list, status of activities performed and yet to be performed invariably.
4. It will be very difficult for CA firm to take data from 68 SNOs by interacting with each one within strict timeline. Therefore, for timely compliance, it is the responsibility of Zonal Nodal Officers to arrange correct and verified data from SNOs under their control within prescribed timeline.

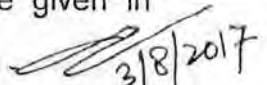


5. Keeping in view of volume of data of inward and outward supplies, it is decided that the requisite data for filing of monthly GST returns shall be prepared and provided on fortnightly basis and send to the next level as per the timeline given in Annexure-1. This will facilitate correction of wrong records in time and facilitate in filing monthly returns in time.
6. In order to comply to GST timelines, it is of the utmost importance that all the activities and timelines prescribed in the Annexure-1 must be adhered to and followed scrupulously at all level so as to avoid applicability of penal provisions relating to delay or incorrect GST returns. Proper records thereto under GST Act must be maintained with field offices as well as at SNOs level.
7. It shall be noted that any payment of tax liability required to be made at the time of filing of returns, will be made by DCS (in case of DD) and CRD, Delhi (in case of AIR) on behalf of all States/ UTs centrally.
8. All the data is to be sent in MS-Excel format through email only.

To facilitate DDOs and State Nodal Officers in verification of data, a checklist has been prepared and enclosed herewith as Annexure-2.

For filing of monthly returns on time, all DDOs and State Nodal Officers are required to prepare the information in the formats prescribed under Annexure-3 and send the same to next level within timeline prescribed under Annexure-1.

It is requested that both AIR and Doordarshan Directorates and Zonal Nodal Officers of both the directorates may kindly give wide publicity to this circular among all field units and ensure the completion of activities as per schedule given in Annexure-1.


(C. K. Jain)
DDG (Fin)

DG: DD
DG: AIR

Copy for information & necessary action to:

1. ADG (F) Doordarshan Doordarshan Bhawan, New Delhi.
2. ADG (F) AIR Akashvani Bhavan New Delhi
3. D.D.G. (Technical), PB for uploading on the website.
4. Pr. Accounts Officer, PB Sectt. New Delhi
5. PAO AIR & Doordarshan, Akashvani Bhavan New Delhi

Copy for information to:

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

Timeline to be followed by all concerned for filing of GST Returns

Return No.	Detail of information to be provided for the month	Information to be provided		Schedule to be followed scrupulously		
		By	To	For the m/o July 2017	Subsequent months	
					Details of First fortnight	Details of full month
GSTR 1	For generation of self Invoices: Details of all inward supplies from unregistered persons, services under RCM and import.	DDO	State Nodal Officer	08-08-2017	18 th of the month.	2 nd of the following month after making correction in the data of first fortnight, if any.
	Generation of self invoices wherever necessary by State Nodal Officer					3 rd of the following month
	1. Details of invoices issued for outward supplies. 2. Details of Debit / Credit notes/ refunds issued against outward supplies. 3. Stock transfer between one registration to another. 4. Details of Scrap sale. 5. Details of Assets disposed permanently. 6. Details of Advances received from customers against outward supplies. 7. Details of all self generated invoices against inward supplies by the unit for supplies from unregistered persons, services under RCM and import. 8. Information regarding any other source of revenue generation, if any.	DDO	State Nodal Officer (SNO)	08-08-2017	18 th of the month.	3 rd of the following month after making correction in the data of first fortnight, if any.
		State Nodal Officer	CA Firm under intimation to Zonal Nodal Officer (ZNO)	10-08-2017 after compiling data received from all field units under his registration.	20 th of the month after compiling data received from all field units under his registration.	1. 4 th of the following month after making correction in the data of first fortnight, if any. 2. 6 th of the following month in case any correction is suggested by the CA Firm.
Filing of GSTR-1 return at GSTN portal by CA Firm	For July 2017 . 05-09-2017 For Aug. 2017 . 20-09-2017 From Sept. 2017 onwards, stipulated date i.e. 10th of the following month.					
R 2	1. Details of all inward supplies of goods and services procured/ provisioned from all sources i.e. from registered person or from unregistered person, through import or intra-state or inter-state etc. 2. All stock transfers received from another unit of Prasar Bharati under other registration. 3. Details of Debit/ Credit notes and refunds issued in respect of inward supplies. 4. Advances paid to supplier for inward supplies.	DDO	State Nodal Officer	09-08-2017	20 th of the month.	07 th of the following month after making correction in the data of first fortnight, if any.
		State Nodal Officer	CA Firm under intimation to Zonal Nodal Officer	11-08-2017 after compiling data received from all field units under his registration.	22 nd of the month after compiling data received from all field units under his registration.	09 th of the following month after making correction in the data of first fortnight, if any.
		CA Firm	State Nodal Officers under intimation to Zonal Nodal Officer	16-08-2017	25 th of the month for making any correction and/ or suggestions, if any.	11 th of the following month with suggestions / correction required to be carried out before filing of GSTR 2 by State Nodal Officer.

Return No.	Detail of information to be provided for the month	Information to be provided		Schedule to be followed scrupulously		
		By	To	For the m/o July 2017	Subsequent months	
					Details of <i>First fortnight</i>	Details of <i>full month</i>
GST		State Nodal Officer	DDOs	18-08-2017	26 th of the month for verification and making correction with active liaison with vendors, if required.	12 th of the month for verification and removing mismatches with active liaison with vendors, if required.
		DDOs	State Nodal Officer	25-08-2017		13 th of the following month after all rectifications.
	Filing of GSTR-2 on GSTN portal by State Nodal Officer			10-09-2017	For August 2017 . 25-09-2017 From Sept. 2017 onwards - Stipulated date i.e. 15th of the following month.	
	Details of GSTR-2 filed on GSTN portal	State Nodal Officer	CA Firm	11-09-2017	For August 2017 . 26-09-2017 From Sept. 2017 onwards . 15th of the following month after filing GSTR-2 return.	
GSTR - 2A	It is an auto-populated return available on GSTN from 11 th of the following month in respect of inward supplies. (To be downloaded by State Nodal Officers) For verification and removing mismatches, if any, with active liaison with vendors and suppliers.	State Nodal Officers	DDOs under intimation to ZNO	06-09-2017	For Aug. 2017 . 21-09-2017. For Sept. 2017 onwards . 11th of the following month.	
		DDOs	State Nodal Officer	08-09-2017	For Aug. 2017 . 23-09-2017 For Sept. 2017 onwards . 13th of the following month.	
GSTR - 3	Calculation of Tax liability, generation of Challans, compilation of Directorate-wise, State wise tax liability on monthly basis	CA Firm	DG:AIR - CRD DG:DD - DCS	16-08-2017	17 th of the following month	
	Payment of monthly GST tax liability on behalf of all registrations under the concerned directorate and sharing of information with CA Firm	DG:AIR- CRD DG:DD- DCS	CA Firm	18-08-2017	18 th of the Following month	
	Filing of GSTR-3 on GSTN portal by CA firm in respect of all registrations of Prasar Bharati and intimation to State Nodal Officers	CA Firm	State Nodal Officers	20-08-2017 (GSTR-3B)	For Aug.2017 - 20-09-2017 (GSTR . 3B) For Sept. 2017 onwards . 20th of the following month (GSTR . 3)	

Annexure-2

Checklist for verification of information/ data for GST returns:

The DDOs as well as State Nodal Officers should check that:

1. Whether GSTIN number of the **supplier** and **Receiver** has been mentioned in the each invoice received/issued and it must be of 15 Digits only?

Yes_____

No_____

2. Whether the State code mentioned in the data provided for filing GST Returns is same as that of the address mentioned in the Invoice?

Yes_____

No_____

3. Whether the tax type mentioned in the data provided for filing returns is correct i.e., **IGST** in case of **interstate supply** and **CGST & SGST/ UTGST** in case of **intrastate**?

Yes_____

No_____

4. Whether the HSN / SAC codes shown in the Invoice/Excel file is mentioned correctly and matched as per list of SAC/ HSN codes provided?

Yes_____

No_____

5. Whether the address of Receiver and Provider mentioned in the data provided for filing returns is the correct address and matching with the vendor Registration records?

Yes_____

No_____

6. Whether the items mentioned in the data provided for filing returns are correctly provided or not?

Yes_____

No_____

7. Whether the tax classification mentioned is correct or not i.e., should match with the type of transaction?

Yes_____

No_____

8. Whether the invoice number mentioned for outward supply invoices are in a unique series or not?

Yes_____

No_____

9. Whether Invoice date mentioned is in (DD-MM-YYYY) format?

Yes_____

No_____

10. Whether the place of supply (State code) mentioned is correctly picked from the drop-down list provided by Prasar Bharati?

Yes_____

No_____

11. Whether all the fields mentioned in the format shared are filled properly (i.e., No field should be left blank)

Yes_____

No_____

12. Whether the invoices containing multiple line items, the details such as invoice no., date etc. are repeated for all line items?

Yes_____

No_____

13. Whether separate excel working file is prepared for each month for avoidance of any error?

Yes_____

No_____

14. Whether UIN of receiver is mentioned correctly and matched with Vendor Registration records?

Yes_____

No_____

Annexure 3 (i)

Prasar Bharti, Broadcasting Corporation of India
Sales details - Business to Business

Name of the Provider:																							
Address of the Provider:																							
GSTIN of the Provider:																							
Month/ Period ending on:																							
S.No.	Name of the DDO	GSTIN/ UIN of Recipient	Name of Receiver & Address	Invoice Number	Invoice date (DD-MM-YYYY)	Place of Supply (State)	Reverse Charge (Yes/No)	Invoice Value	Taxable Value	Unit Quantity Code	Quantity	Description of Supplies	HSN Code	SAC Code	Rate (In %) CGST	Amount (INR)CGST	Rate (In %) SGST/ UTGST	Amount (INR) SGST/UTGST	Rate (In %) IGST	Amount (INR) IGST	Rate (In %) GST Cess	Amount (INR) GST Cess	

- Note:**
- 1 Gross amount includes all types of taxes and incidental charges (i.e.freight, insurance, Packing & other charges etc.
 - 2 All amounts shall be mentioned in actual whole rupees. It shall not be rounded off to nearest hundreds/ thousands / lakhs or any other unit.
 - 3 The dates wherever required to be reported shall be in 'DD-MM-YYYY' format only.
 - 4 Rate of taxes shall be mentioned in percentage only.
 - 5 It shall be ensured that invoice number for outward supply shall be unique in a financial year.
 - 6 The DDO shall mention GSTIN of State Nodal Officer (SNO) under which his unit falls.

