

PRASAR BHARTI
(India's Public Service Broadcaster)
DIRECTORATE GENERAL : DOORDARSHAN
DOORDARSHAN BHAWAN, MANDI HOUSE
COPERNICUS MARG, NEW DELHI – 110001

F.No. G-25020/02/2017-B-I/43 | 56

Dated: 20.03.2019

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

Reference is invited to Prasar Bharati Secretariat letter no. PB-7(14)(1)/2018-Fin/GST/2529-58 dated 19.03.2019(copy enclosed) through which detailed instructions/guidelines regarding important amendments made in GST provisions in 31st Meeting of GST Council has been communicated for strict compliance.

2. All the DDOs of DD Network are requested to ensure that they 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 respective State GST registration latest by 31.03.2019. All the DDOs must also ensure that above information is passed to their respective SNO for availment of ITC in the GSTR-3B Return for the month of March 2019 (Paid in April 2019) without fail.

3. All the DDOs and SNOs are also requested to furnish a certificated that "All the Inward Supply Invoices for the FY 2017-18 are reflecting in GSTR-2A and information has been passed to SNO" and "The ITC due for the FY 2017-18 (as intimated by DDOs) have been availed" respectively.

4. The certificates issued by DDOs and SNOs must be submitted to this Directorate latest by 31.03.2019 and 20.04.2019 respectively (signed scanned copy on email-cenvat123@gmail.com).

In view of above all the HOOs/ SNOs/ DDOs are requested to adhere the instructions issued in Prasar Bharati Secretariat letter strictly within stipulated time and must be given utmost priority.

Encl:- As above.


(K.C.Jain)

Dy. Director (Budget)

All ADG(P)/ ADG(E)
CE CCW (Civil)
All Head of Offices/ SNOs

Copy to:-

- (i) PS to ADG (F) DG: Doordarshan, New Delhi
- (ii) DDG (DCS) DG: Doordarshan, New Delhi
- (iii) IT Cell DG:DD with the request to upload on Doordarshan Website.

Reminder
MOST URGENT

PRASAR BHARATI
(India's Public Service Broadcaster)
Prasar Bharati Secretariat
(Taxation Section)
6th Floor, Prasar Bharati House,
Copernicus Marg, New Delhi-110 003

No. PB-7(14)(1)/2018-Fin/GST/2529-50

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.

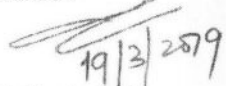


3. The rectification of error or omission in respect of details furnished under sub section (1) of section 37 may be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under sub-section (1) for the month of March, 2019.

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

Copy To:

1. E-in-C, AIR and Doordarshan.
2. DG: NSD/DG: DD News.
3. ADG (Fin), AIR/ADG (Fin), Doordarshan/ADG (Commercial), PB.
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.