

PRASAR BHARATI
(India's Public Service Broadcaster)
Prasar Bharati Secretariat
(Taxation Section)
Copernicus Marg, New Delhi-110001

No. 7(14)(1) Fin/GST-2017/2623-47

Dated: 08.05.2019

Sub: Non-payment of GST on sale of tender documents, processing fees and annual renewal fees etc.

It has come to the notice of Prasar Bharati that many Programme sections dealing with the acquisition of programmes and feature films are collecting processing fees from producers/ production houses/ rights holders but not depositing GST on such fees. Similarly, all those sections which are dealing in procurement of goods and services and collecting tender fees are required to collect and pay GST on tender fees. Further, both commercial sections of AIR and Doordarshan are also charging annual renewal fees from advertising agencies but it is learnt that GST on such fees is not being paid. This is resulting into non-compliance and may result into huge penalty on the organisation.

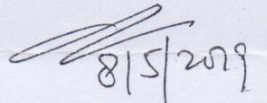
In this regard, instructions have already been issued to both the Directorates vide GST Circular No. 6 dated 28/01/2017 wherein, it has been very clearly mentioned in para-1 that the monthly GST liability resulting from all supplies like sale of tender documents, processing fees and annual renewal fees received from advertising agencies is to be paid by passing on the information to respective SNOs through DDOs. However, despite issuing these instructions many units of both AIR and Doordarshan Directorates are not complying to these orders.

For discharging the liability towards GST, the concerned units should generate GST compliant Invoices in respect of sale of tender documents, processing fees and annual renewal fees in the format circulated vide this office GST Circular No.4 dated 18.07.2017.

In view of the above, both the Directorates may make the assessment of such non compliances and take necessary actions wherever required to ensure GST compliances. Necessary actions may also be taken against the responsible officers and the staff who have been found to be lachadaisical in approach in handling such matters.

Necessary steps taken in this regard may be intimated to Prasar Bharati Secretariat by **24th May 2019**.

This is issued with the approval of Member (F), PB.


8/5/2019

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

1. ADG (A), Doordarshan
2. ADG (A), AIR

Copy for information to:

1. PS to M(F), PB
2. DG:DD
3. DG:AIR
4. ADG (Fin), AIR/ Doordarshan
5. All ADG (E)s/ADG (P): AIR / Doordarshan
6. All ADGs: Prasar Bharati