

**PRASAR BHARATI
TAXATION SECTION
6TH Floor, Prasar Bharati House
Copernicus Marg, New Delhi – 110001**

No.PB-7(14)(1)/2018-Fin/GST/2295-2364

Dated: 17.12.2018

Sub: GST on business procured from Govt. for advertisements- reg.

Ref: 1. Integrated tax notification No.12/2017 dated 15.11.2017 issued by CBEC.

2. This office GST Circular No. 8 dated 15th December 2017

Please refer to this office GST circular no.8 under reference 2 through which Integrated tax notification under reference no.1 was forwarded wherein Method for determining proportion of revenue attributable to States/UTs received for advertisement services to Central Govt., Union Territories, a statutory body or a local authority is given.

The above-said notification is applicable in case either contract is not entered or it does not clearly define the ratio or proportion for distribution of advertisement revenue among States/ UTs in which dissemination of the advertisement was done. Sometimes media plan does not define the exact amount pertaining to any particular State/ UT and therefore such revenue needs to be apportioned as per the methodology given in the notification under reference no.1.

However, it has been learnt that the Commercial units are not scrupulously following the instructions given in the above-said notification. This may attract penal clauses.

It is once again requested to kindly arrange to circulate and ensure that the instructions given in the GST circular and notification under reference no. 1 & 2 are followed scrupulously.


**(C.K Jain)
DDG(Fin.)**

1. ADG (Comm.), AIR & DD.
2. DDG (Comm.), AIR/ DD.

Copy to:

1. Heads of Office, all DD Kendras/ CSU/ CBS.
2. DDG (Tech), with a request to upload on website of PB.