

PRASAR BHARATI
DIRECTORATE GENERAL: DOORDARSHAN
(GST Cell)

No. DD/GST/Circular/2018-2019

Dated 05.09.2019

Minutes of Meeting

Sub: Reconciliation of Data for filing of Annual Return of 2017-2018 & 2018-19 and availing maximum ITC within stipulated time to avoid any penalty

The meeting regarding the reconciliation of Data for filing of Annual Return of 2017-2018 & 2018-19 and availing maximum ITC within stipulated time to avoid any interest/penalty was held on 04.09.2019 under the chairmanship of ADG (F), Doordarshan.

At the outset, ADG (F), DG: DD welcomed the DDOs/representatives under jurisdiction of SNO (DCS) Delhi present in the meeting. ADG (F) thereafter, apprised all present of further extension of date for filing of GST Return for the FY 2017-2018 till 30.11.2019 by CBIC vide order their order No.7/2019-Central Tax dated 26.8.2019 and requested all participants to provide details of unreported outward taxable supplies in GSTR-1 for the FY 2017-2018 and Reconciliation of Data for filing of Annual Return of 2018-19 and availing maximum ITC within stipulated time to minimize the liabilities of Prasar Bharati.

Sh.C.K Jain, DDG(F), Prasar Bharati sensitized all present to ensure payment of GST due as well as claiming ITC correctly. He laid special emphasis on GST/ITC with respect to the following issues:-

- (a) Import item
- (b) Capital goods
- (c) Tours, travel and stay in hotel
- (d) Centralized purchase
- (e) Processing fee/ tender fee/LD
- (f) Export revenue (YouTube/Google Ad)
- (g) Sale of scrap
- (h) Permanent stock transfer

DDG (F) PB clarified that CCW should use GST No of PB for all GST /ITC related aspects. Issues related to exempt supplies, Reverse Charge Mechanism and non registered suppliers were also discussed.

Sh. C K Jain reiterated that PB/DD/AIR should be fully GST compliant and that all financial transactions must be truthfully reported.

Sh. Aradhya Singhal, ex M/s Sunil Associates informed all the DDOs about the timely submission of monthly sale and purchase date to SNO (DCS), so that correct monthly return can be filed to avoid any penalty in future. He also emphasised on timely reconciliation of data for filing of Annual Return of 2018-19 since, the last date for availing ITC for the FY 2018-2019 is 30th Sept. 2019 and eligible ITC should not remain unreported.

Sh Singhal also requested that for the FY 2018-19, all physical records for each month should be made available at a central location for easy verification.

It was decided that :

(1) Every DDO should compare his details of transactions in respect of outward supplies chargeable to GST, from the Receipts (as reflected in the Receipt & Payment A/c) with the Monthly Report (Sales Data) submitted to SNO, for the FY 2017-18 (from 01 July 2017 to 31 March 2018). After comparing these records, any unreported receipts to the SNO during this period, should be immediately reported to:-

- (a) The SNO concerned for payment of applicable GST immediately.
- (b) PB Secretariat GST Cell
- (c) GST Cell, DG:DD

Above exercise should be completed by 15th September 2019.

(2) Any unavailed ITC in respect of the FY 2018-19 should be definitely availed by 30th September 2019 and intimated immediately to the concerned SNO.

ADG (F) laid emphasis on strict adherence to these stipulated dates, failing which concerned DDOs will be held accountable.

Additionally, taking advantage of the presence of a large number of DDOs, recent change in Reviewing Officers to ADG (F)/DDG(F) in APAR of identified DDOs was communicated. All DDOs present were sensitized to abide by GFRs and other extant rules/instructions, in letter and spirit, for highest standards of financial probity.

This issues with the approval ADG (F).

(P.S.Chouhan) 5/9/2019
Dy. Director Administration (GST)

To

1. DDG (DCS) SNO (DCS) and All DDOs (Delhi)
2. All Head of Office/Kendra of concerned DDO's.

Copy for information to:

1. P.S. to Member (F)
2. P.S. to DG
3. DDG (Finance), Prasar Bharati Secretariat
4. DDG(Admin-II), DG : DD
5. DDG(F)
6. DDG (IT) with a request to upload this letter on website.