

PRASAR BHARATI
(INDIA'S PUBLIC SERVICE BROADCASTER)
DIRECTORATE GENERAL: DOORDARSHAN
(GST Cell)
DOORDARSHAN BHAWAN: NEW DELHI-110001

No. DD/GST/Circular/2019-2020

Dated 06.01.2020

Office Memorandum

Sub: - Restriction availing of ITC & conditions of use of amount in Electronic Credit Ledger in terms of sub-rule of **3(1)(b) of Rule 86A** of CGST Rule.2017- issued by CBIC Circular No.75/2019 dt.26/12/2019.

Resp Madam/Sir,

Please find enclosed herewith the **CBIC Circular No. 75/2019-GST Dated.26.12.2019. (Copy attached) and circulated by PBS vide GST Circular No.18A dt.03.01.2020** whereby clarification has been issued regarding restriction availing of ITC and conditions of use of amount in Electronic Credit Ledger in terms of sub – rule 3(1)(b) of rule 86A of CGST Rule.2017.

- 1) W.e.f 01.01.2020, for the figures and words “**20%**” the figures and words “**10%**” shall be substituted.
- 2) As per sub-rule of 3(1)(b) of Rule 86A, it has been clarified that credit of input tax available in the Electronic Credit Ledger has been fraudulently availed or is ineligible in as much as-

(b) The credit of Input Tax has been availed on the strength of tax invoices or debit notes or any other documents prescribed under rule 36 in respect of any supply, the tax charged in respect of which has not been paid to the government.

All SNOs are, therefore, requested to take note of the instructions contained in the said letter for strict compliance and deal with only GST Compliant Suppliers/Vendors. This may please be disseminated to all concerned as well.


(R S Chouhan)
Dy. Director Admin.

To

1. All SNOs and DDOs
2. All Zonal ADG (P) and ADG (E)

Copy for information to:

1. P.S. to ADG(F) and DDG(F) DG DD
2. DDG (Finance), Prasar Bharati Secretariat
3. Inspection Unit,DG:DD
4. IT Division for uploading on wbsite

PRASAR BHARATI
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No.PB-7(14)(1)/2019-20-FIN/GST/(Pt. File-2)/3309-07 Dated 03.01.2020

GST Circular No.18A

Sub: Amendments in CGST Rules, 2017-reg.

Ref: This office GST Circular No.18 dated 04.11.2019.

Ref2: Central Tax Notification No. 75/2019 dated 26.11.2019.

This is in continuation to this office GST Circular no.18 dated 04.11.2019, the CBIC vide its notification no. 75/2019 dated 26.12.2019, sub rule 36(4) of CGST Rules,2017 has been substituted as follows:

"(4) Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub section (1) of section 37, shall not exceed 10 per cent of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of section 37"

In view of the same, now w.e.f. 01.01.2020, no registered person can avail input tax credit against those invoices and debit notes which are not uploaded by the supplier(s) in GSTN portal in his/ their GST returns, in excess of 10% of total eligible ITC available in respect of invoices or debit notes reflected in GSTR-2A (Earlier the said restriction was 20% of eligible invoices)

The other clarifications will remain same as mentioned in GST Circular No.18 and only "20 per cent", figure may be read as "10 per cent".

Both the directorates are requested to circulate this circular to all field units under their control and ensure that the instructions are followed by all field units under their control scrupulously. A copy of this circular is also being uploaded on the website of Prasar Bharati.


3.1.2020
(C.K.Jain)

Dy. Director General (Fin.)

DG:DD
DG:AIR

10/11/2011
10:14:58

Copy for information & necessary action to:

1. E-n-C, AIR/DD
2. ADG(Fin.), DG:DD/DG:AIR, for information.
3. ADG(A), DG:DD/ADG (A), DG:AIR
4. ADG(B&R), PB, PB Sectt.
5. CE (Civil), Soochna Bhawan
6. DDG(Fin), DG;DD/DG;AIR, for information
7. DDG (Comm.)DG:DD/DG:AIR, for information & n/a.
8. All SNOs of DG:DD/DG:AIR
9. ✓ DDG(Technical) w.r.t. arranging to upload it on the website of PB.

Copy for information to:

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

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 75/2019 – Central Tax

New Delhi, the 26th December, 2019

G.S.R...(E). - In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Central Goods and Services Tax (Ninth Amendment) Rules, 2019.

(2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 1st January, 2020, in rule 36, in sub-rule (4), for the figures and words “20 per cent.”, the figures and words “10 per cent.” shall be substituted.

3. In the said rules, after rule 86, the following rule shall be inserted, namely:-

“86A. Conditions of use of amount available in electronic credit ledger.-

(1) The Commissioner or an officer authorised by him in this behalf, not below the rank of an Assistant Commissioner, having reasons to believe that credit of input tax available in the electronic credit ledger has been fraudulently availed or is ineligible in as much as-

a) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36-

i. issued by a registered person who has been found non-existent or not to be conducting any business from any place for which registration has been obtained;
or

ii. without receipt of goods or services or both; or

b) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36 in respect of any supply, the tax charged in respect of which has not been paid to the Government; or

- c) the registered person availing the credit of input tax has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
- d) the registered person availing any credit of input tax is not in possession of a tax invoice or debit note or any other document prescribed under rule 36,

may, for reasons to be recorded in writing, not allow debit of an amount equivalent to such credit in electronic credit ledger for discharge of any liability under section 49 or for claim of any refund of any unutilised amount.

(2) The Commissioner, or the officer authorised by him under sub-rule (1) may, upon being satisfied that conditions for disallowing debit of electronic credit ledger as above, no longer exist, allow such debit.

(3) Such restriction shall cease to have effect after the expiry of a period of one year from the date of imposing such restriction.”.

4. In the said rules, with effect from the 11th January, 2020, in rule 138E, after clause (b), the following clause shall be inserted, namely:-

“(c) being a person other than a person specified in clause (a), has not furnished the statement of outward supplies for any two months or quarters, as the case may be.”.

[F.No.20/06/09/2019-GST]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R. 610(E), dated the 19th June, 2017 and last amended vide notification No. 68/2019 - Central Tax, dated the 13th December, 2019, published vide number G.S.R. 924(E), dated the 13th December, 2019.