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BHARAT SANCHAR NIGAM LIMITED
[A Government of India Enterprise]

No.1004-01/2017-18/GST/Instructions/PT.4/3769

Dated:30 .03.2020

To

- (i) The Chief General Managers and IFAs,
All BSNL Circles/ Units.
- (ii) Sr. GM (CA/ERP-FICO) CO BSNL ND.

Sub:- Non-filing of GSTR-3B & Non-payment of GST to Govt. by suppliers- reg.

This has been brought to the notice of Taxation branch CO BSNL that some suppliers of BSNL, are not filing GSTR-3B & consequently not making GST payment to Govt.

In this regard, reference is drawn to sec.16 of CGST Act, wherein provisions for eligibility and condition for taking ITC are enshrined. As per Sec. 16(2) (c) which mandates that no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilization of input tax credit admissible in respect of the said supply. Further, as per Sec. 16(2) (d) furnishing of return under sec. 39 is a pre-condition for availing ITC.

Basis the aforesaid GST law provisions, non-filing of GSTR-3B & non-payment of GST to Govt. by suppliers may make input tax credit availed by BSNL ineligible. This will be a loss to BSNL.

In view of above, all BSNL circles/ units are requested to ensure that suppliers have filed GSTR-3B and paid GST to Govt. pertaining to bills received by BSNL. In this regard, the options available for verifying GST payment made by suppliers to Govt. are a) online verification b) seeking GST payment challans c) seeking proof for filing of GSTR-3B etc.

In case of any contravention of GST law by the suppliers, is observed, a suitable action may be taken to protect the interest of BSNL.

This issues with the approval of Sr.GM (Taxation).

AGM (Taxation)
BSNL C.O