



## Bharat Broadband Network Limited

(A Government of India Enterprise)

Corporate Office, 3rd Floor, C-DOT Campus

MandiGaon Road, Chhatarpur, New Delhi-30

CIN: U64100DL2012GOI232070

No-BBNL/CGM (Taxation)/GST/2016-17/90/98

Dated 09.03.2018

**Subject: Revised Instructions for processing the payment of Supplier/ contractors after implementation of GST**

In continuation of earlier instructions issued vide this office letter No- BBNL/CGM (Taxation)/GST-Registration/2017-18/32 dated 14.07.2017, and in the light of BSNL instructions vide No. 1004-01/2017-18/GST/Instructions/Part-III/2544 dated 3.11.2017 and to ensure that that the invoice or bill is duly reflected in GST return and BBNL is assured of the input credit, the following procedure (as an interim measure till such time the GST return entry system in streamlined) is to be followed for processing the invoices/bills of suppliers or vendors or contractors for services for payment :

**(A) Payment to Supplier/Vendor/contractor for Goods/services provided directly to BBNL:**

- (1) At the time of passing the bill/ Invoice it is to be ensured that if the invoice/bill of the supplier/vendor/contractor is appearing in GSTR-2A, then the Invoice/ bill be passed for payment in full i.e including the amount of applicable GST.
- (2) If the Invoice does not appear in the GSTR-2A, then the same may be processed for passing in full but the GST component is to be withheld by writing a special instruction to the paying authority and specifying the withheld amount clearly. The paying authority will pay the amount without applicable GST.
- (3) The GST component withheld as above is to be released by the passing authority by issuing a fresh sanction for the withheld amount only after the Invoice is auto-populated in GSTR-2A within 180 days from the date of Invoice.
- (4) The paying & accounting authority in BBNL will create a liability for the GST amount and upon receipt of the sanction for earlier withheld GST amount, liquidate the liability.

**(B) Payment to Supplier/Vendor/contractor for Goods/services by CPSUs on behalf of BBNL for procurement and execution of works: -**

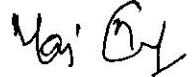
- (1) The passing / paying authority of CPSU has to confirm with the GST Coordinator/ Authorized officer of BBNL in the State about availability of the Invoices/bills in GSTR-2A of BBNL and if the invoice/bill of the supplier/vendor/contractor is appearing in GSTR-2A of BBNL, then the Invoice/ bill be passed for payment in full i.e including the amount of applicable GST.

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- (2) If the Invoice does not appear in the GSTR-2A, then the same may be processed for passing in full but the GST component is to be withheld by writing a special instruction to the paying authority and specifying the withheld amount clearly. The paying authority will pay the amount without applicable GST.
- (3) The GST component withheld as above is to be released by the passing authority by issuing a fresh sanction for the withheld amount only after the Invoice is auto-populated in GSTR-2A within 180 days from the date of invoice.



**(Manoj Anand)**  
**Director (Finance)**

To

- 1- All State Heads of BBNL.
- 2- All State GST Co-ordinators/Authorized Signatories of BBNL for GST
- 3- IFAs of BBNL PMUs.

To

**CPSUs - BSNL/ RailTel/ PGCIL for information and necessary directions to their field units**

**Copy for information to:**

**CMD, BBNL Directors (Plg)/ (Opr), BBNL**

**All CGMs / GMs / Sr. Manager/ Manager/ AMs BBNL CO.**