

Sales & Marketing - CM
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भारत संचार निगम लिमिटेड
(भारत सरकार का उपक्रम)
BHARAT SANCHAR NIGAM LIMITED
(A Govt. of India Enterprise)

No. 27-3/2018/S&M-CM/77

Dated: 21.01.2020

To,
The General Manager (SancharSoft),
I T Project Circle,
Hyderabad

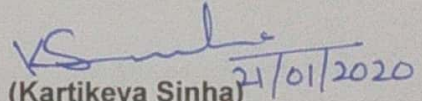
Sub:- Clarification in case of Un-Registered Franchisee/Channel partners invoice generation. -reg.

Ref:- Your office letter no. ITPC/Sr.GM(Dev)/HYD/Dev-Activities/2018-19/137, dated 20-12-2019.

Kindly refer to your office letter under reference on the mentioned subject wherein it was requested to clarify that the invoice for un-registered dealers is to be generated with or without GST amount.

In this regard, Taxation Cell letter no. 1004-01/2017-18/GST/Instructions/Pt.2/2543, dated 06.11.2017 may kindly be referred wherein it had been intimated that Reverse charge mechanism for supply by unregistered supplier has been suspended w.e.f 10.10.2017.

Accordingly, it is clarified that unregistered Franchisee/DSA cannot charge GST in his Invoice for commission and at present RCM/Self Invoicing is not applicable for the supply of above service.


(Kartikeya Sinha) 21/01/2020

GM (Sales)-CM

Copy to:-

1. The Chief General Manager, All Telecom Circle/ Telecom Districts, for kind info & n/a please.