

कार्यालय रक्षा लेखा प्रधान नियंत्रक (मध्य कमान) करियप्पा मार्ग, कैण्ट लखनऊ-266002

Office of the Principal Controller of Defence Accounts (Central Command) Cariappa Road, Cantt., Lucknow, Pin Code - 226002

कार्यालय दूरभाष सं०- 0522-2451547

कार्यालय फ़ैक्स सं०- 0522-2451993

Office Phone NO. 0522-2451547

Office Fax NO. 0522-2451993

संख्या: PT/3088/CGDA/Vol-VIII

दिनांक: 15/01/2019

सेवा में,

समस्त उपकार्यालय,

रक्षा लेखा प्रधान नियंत्रक (मध्य कमान)

लखनऊ

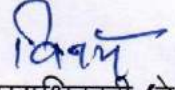
विषय: Filing of GST return in r/o pay recovery of PLI premia by non postal units/DDO.

उपर्युक्त विषय से संबंधित Government of India, Ministry of Communications, DOP, Directorate of PLI, New Delhi का पत्रांक F.No. 29-06/2017-LI दिनांक 25/26-10-2017 एवं Director of Postal Life Insurance, Kolkata का पत्रांक PI/Corr/Sch Cont/2017-18/CGDA/N.Delhi दिनांक 16.07.2018 मुख्यालय नई दिल्ली से प्राप्त हुआ है।

उपर्युक्त वर्णित पत्रों के माध्यम से Director of Postal Life Insurance, Kolkata ने यूनिटों के GST status से संबंधित GST return filing की रिपोर्ट निर्धारित प्रोफार्मा में मांगी है, जोकि इस पत्र के साथ संलग्न है।

अतः उपर्युक्त वर्णित रिपोर्ट (आपकी लेखा परीवीक्षा में आने वाले Defence Civilian से संबंधित) निर्धारित प्रोफार्मा में शीघ्र इस कार्यालय को प्रेषित करें। ताकि संकलन पश्चात वांछित रिपोर्ट Director of Postal Life Insurance, Kolkata को भेजी जा सके।

यह पत्र आपकी सूचना एवं आवश्यक कार्यवाही हेतु रक्षा लेखा प्रधान नियंत्रक (मध्य कमान) लखनऊ की website, www.pcdacc.gov.in पर upload किया जा रहा है।

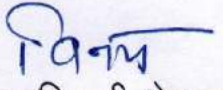

लेखाधिकारी (वे० त०)

प्रतिलिपि:

प्रभारी अधिकारी,

स्वचलन कक्ष (स्थानीय)

PCDA(CC) की website पर upload करने हेतु।


लेखाधिकारी (वे० त०)

Kejda

GWIP

EDP

IX

Not for IT.
Forward to Am Seetha



Government of India

Office of the Director Postal Life Insurance
7, Kailashan Street, Kolkata - 700001
Email id - directorpli.dop@nic.in

6/18

AT-I



17.3

No. PL/Corr/Sch Cont/2017-18/ E.G.D.A./N. Delhi

Dated: 16/07/2018

To,

The Sr. A.O.
% the C.G.D.A. (EDP Cell)
Ulan Batar Road, Palam.
Delhi Cantt. - 110010

Kindly find enclosed the letter issued by General Manager (operation) PLI Directorate dated 25/26 - 10 - 2017 where in filling of GST Return in r/o Non-postal units is conferred on DPLI office (Copy enclosed for ready reference)

You are requested to intimate the GST status of your unit in the prescribed Proforma (Sample proforma enclosed) to this office immediately to enable GST Return filling.

The matter may kindly be treated as Urgent.

Encls:- As stated

3897
16/8/2018

2
12/09/18



Assistant Director (III)

O/o D.P.L.I., Kolkata - 700001

F. No. 29-06/2017-LI
 Government of India
 Ministry of Communications
 Department of Posts
 Directorate of Postal Life Insurance
 Chanakyapuri P.O. Compound, New Delhi-110021

1. For immediate action, as
 directed. In para 8 it is the SGP to
 be taken as per above
 26/10/17
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Dated 25-10-2017

To, —
 The Director
 Postal Life Insurance
 7, Kailaghat Street
 Kolkata-700001

Subject: -Clarification regarding filing of GST return.

Please refer to your office letter no. P-I/Fund A/Cs/GST Registration/Dte. Order dated 10-10-2017, on the subject cited above.

2. You have expressed inability to file GST return in respect of pay recovery of PLI premia by non-postal units/DDOs (DoT, Railways, other Ministries/Departments of Government of India, CGA/CGDA etc.) who are transferring PLI premia recovery by book transfer to DPLI, on the following grounds: -

- i) That DPLI office is a NCDDO and GST return has to be filed by CDDO only, and
- ii) GST is to be apportioned between concerned State Government/UT and Central Government; concerned DDO of non-postal unit has to file the respective return.

3. The matter has been examined in this Directorate, as under: -

- i. Filing of GST return by the CDDOs in Department of Posts is undisputed. It has already clarified it to all concerned vide this Directorate letter of even no. dated 05-10-2017. The instant case is different as it relates to filing of GST return in respect of PLI pay recovery premia of non-postal units/DDOs (DoT, Railways, other Ministries/Departments of Government of India, CGA/CGDA etc.) who are transferring the premia recovery by book transfer to DPLI Kolkata.
- ii. It is relevant to mention here that in service tax regime, DPLI office is already filing service tax returns in respect of non-postal units who are transferring PLI premia collection to DPLI Kolkata through book transfer, as evident from para 9 (ii) at page-9 of SOP of service tax submitted by DPLI Kolkata vide letter no. P-I/Fund

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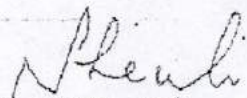
A/Cs.Tax/2015/Corr./Vol.III dated 05-05-2015, which lays down as under: -

"DPLI Kolkata having registration with Central Excise and Custom Department for submission of half yearly return of service tax centrally for all postal and non-postal units will presently submit half yearly return of service tax in respect of non-postal units depositing PLI premium collection through book transfer after getting information (i.e. total amount of service tax and education cess collected by those non-postal units half yearly from CGA New Delhi.)".

- iii. Since DPLI office has already service tax registration, it is mandatory for it to have GST registration/enrolment in the light of P.A. Wing letter no. PA/Book-I/GST/2016-17/D-9917 to 9965 dated 27/28-03-2017 which, inter-alia, contains that, "The registration/enrolment is mandatory in nature for all existing taxpayers. One should understand that it is only a migration process from one tax to another and it is not open for new registration."
- iv. This is only a migration process from one tax to another (service tax to GST). So, it is logical that the office who is filing service tax returns in respect of non-postal units in service tax regime should also file the GST returns in respect of premium collection at those non-postal units.
- v. This is a case of book transfer. DPLI office handles the entire task.

4. In view of the position mentioned above, you are requested to comply with the orders contained in this Directorate letter of even no. dated 05-10-2017 immediately and file GST return in respect of pay recovery premia of non-postal units/DDOs (DoT, Railways, other Ministries/Departments of Government of India, CGA/CGDA etc.) who are transferring premia recovery by way of book transfer and report compliance immediately.

5. This issues with the approval of CGM (PLI).


(Sheuli Burman)

General Manager (Operations)

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G.S.T. STATUS OF THE UNIT

Details of Sender

1. GSTIN:
2. Name:
3. Address:
4. Serial No. of Invoice:
5. Date of Invoice:

RECOVERED FOR THE MONTH OF _____

Sr. No.	Description of Services	Premium(Rs.)	CGST		SGST		Challan Number
			rate	Amount(rs.)	rate	Amount(rs)	
1.	ALI Schedule		2.250% 1 st year		2.250% 1 st year		
2	"		1.125% 2 nd year onwards		1.125% 2 nd year onwards		
		Total					

1. Form GST PMT-06 payment challan date of issue including photocopy of said payment challan.
2. Form GST -3B Final date of issue including photocopy of the said payment challan.
3. Form GST R-1 date of issue including photocopy of the said payment challan.

DDO/ PAO