



OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS,
NO-1, STAFF ROAD, SECUNDERABAD - 500 009
PHONE-040-27843385, FAX-040-28717275

Pay Tech/4024/ GST return of PLIPremia

Dt. 03/01/2019

C I R C U L A R

To

01. All offices and sub offices under CDA Secunderabad.
- 02 .All AO GE offices Secunderabad & Visakhapatnam
03. Pay Sections I, II & III, CDA Secunderabad.
- 04 .All units

Sub: Filing of GST return in r/o Pay recovery of PLI Premia by Non-Postal Units/DDO.

Ref: Hqrs. Lr. No. AT/II/2459/Income Tax/Vol-, dated:
27/12/2018

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The Hqrs. CGDA Letter the above subject received in this office vide the letter mentioned under reference is being uploaded in CDA Secunderabad website for necessary action. The said report may be provided by 07/01/2019.

Accord TOP priority.


Sr, Accounts Officer

(Pay)

1/12/19

CONTROLLER GENERAL OF DEFENCE ACCOUNTS

Ulan Batar Road, Palam, Delhi Cantt.-110010

No.:-AT/II/2459/Income Tax/Vol-VI

Date:27 Dec 2018

To,

The CDA

Secunderabad

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

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Please find enclosed Director of Postal Life Insurance letter No. PI/Corr/Sch Cont/2017-18/CGDA/N.Delhi dated 16.07.2018 on the above subject matter vide which General Manager (operation) PLI Directorate letter No. F.No. 29-06/2017-LI dated 25/26-10-2017 has been forwarded to this HQrs office.

2. Director of Postal Life Insurance, Kolkata vide their letter dated 16.07.2018 have requested to intimate the GST status of units in the prescribed proforma to their office for GST return filing.

3. The desired report, in r/o defence civilians under your jurisdiction, in the prescribed proforma (attached as Annexure) as sought for vide above mentioned letter may please be furnished directly O/o the Director of Postal Life Insurance, 7, koilaghat Street, Kolkata

Ashish

(Ashish Yadav)

Sr. ACGDA (AT-I)



GWIP

IX

Not for IT.
Forward to AM Section



Regd.

AT-I

17.3



6/18

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

No. 74/Corr/Sch Cont/2017-18/ C.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 filing 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 filing.

The matter may kindly be treated as Urgent.

Encls:- As stated

3897
16/8/2018

2
12/09/18



Law
Assistant Director (III)
15/7

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 discussed. In para 2 ii) the SOP has been taken as reference
26/10/17
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Dated 25-10-2017

To,

The Director
Postal Life Insurance
7, Koilaghat Street
Kolkata-700001

Subject: -Clarification regarding filing of GST return.

Please refer to your office letter no. P-1/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-1/Fund

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-2-

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

Sl. 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