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भारत संचार निगम लिमिटेड
(भारत सरकार का उपक्रम)
BHARAT SANCHAR NIGAM LIMITED
(A Govt. of India Enterprise)

No.61-08/2015-Infra Sales/63 dated at New Delhi the 18/07/2019

To

The Chief General Manager,
All Telecom circles/Metro Districts
Bharat Sanchar Nigam Limited

Subject: Payment of Electricity Bills by M/s RJIL and filling of diesel using Reliance Petro Card for BSNL leased out tower sites -Reg.

This office is in receipt of a proposal from various field units on the subject cited above wherein it has been proposed that payment of Electricity Bills of BSNL leased out towers be made by M/s RJIL directly to the concerned Electricity Boards and adjust the amount from the total site sharing dues of M/s RJIL.

Similarly, a proposal is also received to ensure availability of Diesel through Reliance Petro card and amount of bill of Petro Cards to be adjusted against energy Charges being billed on M/s RJIL.

The proposals have been examined in BSNL Corporate Office. In this regard, I have been directed to convey the approval of the competent authority on the proposals for applicability on Pan India Basis with the following restrictions:

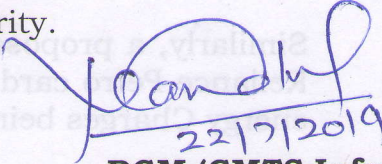
- (1) Regarding payment of Electricity Bills by M/s RJIL, the Circle shall ensure that the payment of Electricity Bills for the sites rented to M/s RJIL is paid on SSA basis and not on a particular site basis.
- (2) Respective CGMTs are authorised to enter into the agreement with M/s Reliance Petro and M/s Reliance Jio for supply of diesel and adjustment of the amount for Reliance Petro Cards respectively or any other modus operandi as feasible.
- (3) Circle will ensure accounting and Tax compliance as per the nature of transaction.
- (4) The total cost of the diesel to be filled up at a particular site through Reliance Petro Card should not exceed 25% of the total energy charges for that particular site **OR** Maximum 4 Litre Diesel through Reliance Petro Card may be got filled per site per day whichever is less.

Continued

Further, it is clarified that in case where the total amount paid by M/s RJIL towards Electricity and Diesel is less than or equal to the amount of Infra Invoice raised by BSNL i.e. there is no advance payment by M/s RJIL to State Electricity Board and M/s Reliance Petro on behalf of BSNL, there is no GST implication. In cases where the total amount paid by M/s RJIL towards Electricity and Diesel exceeds the amount due from M/s RJIL and M/s RJIL intimates the same to BSNL, in such cases amount paid will be treated as an advance receipt from M/s RJIL and Advance Receipt Vouchers (ARV) to be raised by BSNL and GST to be discharged in accordance with GST Law as the date on which payment is entered in the books of accounts would be before the issue of invoice by BSNL. BSNL would be required to deposit GST at the applicable rate on such amount as advance.

It is also intimated that Electricity expenses of Infra Sites of BSNL i.e. Electricity bills in the name of BSNL are to be booked by BSNL, State/UT wise and credit available in the Electricity Bills, if any, can be availed by the concerned State/UT as per existing procedure. Since BSNL will be making adjustment in the Infra Bill of M/s RJIL on the basis of receipt issued by Electricity Department (proof of payment by M/s RJIL); no change in procedure in availment of Input Tax Credit (ITC) is envisaged in the arrangement for Electricity Bill payment.

This is issued with the approval of competent authority.


22/7/2019
DGM (CMTS Infra)

Copy to:

The Sr. GM (Finance-CM) / Sr. GM (CA)/ERP (FICO) / GM (ERP), BSNL Corporate Office New Delhi with a request to make necessary commercial arrangements and Accounting Procedures in the ERP at the earliest latest by 30.07.2019.

Copy also to:

M/s RJIL for kind information and necessary action please.