

Revenue Management-CM Section  
Corporate office  
216 ,Eastern Court, Janpath,  
New Delhi-110001  
E-mail: [corpoffice\\_trcmts@bsnl.co.in](mailto:corpoffice_trcmts@bsnl.co.in)



**MOST IMPORTANT**

**No. 2-48/2004/TR-CMTS/BSNL**

**Dated: 12 /08/2011**

**TO**

**1.Chief General Manager/IFA  
All Territorial Circles/ Metro Districts. BSNL,**

**2. General Manager/IFA,  
Zonal Billing Centres Trichy, Chandigarh, Pune and Kolkata.**

**Sub: Payment of Service Tax as per 'Point of Taxation (Amended) Rules 2011 – req.**

**Ref (1): Letter no. 1002-68/2010-11/Taxation/BSNL/Circular/8 dated 01-04-2011 from  
Taxation Section of Corporate Office.**

**Ref (2): Letter No. 500-31/2011-12/CA I/BSNL/POT Rule dated 01.07.2011 from Corporate  
Accounts Section of Corporate Office.**

Please refer to the letters cited above regarding Payment of Service Tax as per 'Point of Taxation (Amended) Rules 2011.

As per the new rules of service tax payment, the service tax payable will be determined on the billed amount for the services rendered. To avoid excess service tax payment on wrong billing in mobile services (GSM, CDMA and WIMAX) the following guidelines and instructions are issued for strict implementation:

**ENSURE:**

1. Generation of invoices only for the services rendered and in time.
2. Non-billing of Unsubscribed / closed Value Added Services.
3. Non-generation of invoices for closed connections.
4. OG/IC/PC barring activities on the scheduled date.
5. Strict monitoring of HUR/Threshold activities to avoid fraudulent usage of services, as any such usage may result in extra service tax payment.
6. Collection of full bill amount on or before due date.
7. Strict implementation of Guidelines issued by Corporate Office from time to time for prevention of fraudulent usage of the services.
8. Address verification of the customers for genuineness as per time schedule.

**(D. Mohanakrishnan)  
DGM (RM) - CM**

	DEL	EPABX	FAX
GM (F) CM	23734326	23037324	23734252
DGM (Rev Mgmt) CM	23765279	23037323	23734322
AGM (RM)CM	23765299	23037494	