

General Manager (S & M - CM)

Sales & Marketing - Consumer Mobility
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भारत संचार निगम लिमिटेड

(भारत सरकार का उद्यम)

BHARAT SANCHAR NIGAM LIMITED

(A Government of India Enterprise)



No. GM (S&M-CM) /210/09-10/Franchisee correspondence/24

21.03.2011

To

All Heads of SSAs,
Tamil Nadu Circle.

SUB: Applicability of TDS on discount scheme of the BSNL sales & distribution policy 2006.

Ref: GM (S&M-CM) /210/09-10/Franchisee correspondence/ 21.03.2011.

Kindly refer to the letter cited under reference wherein information and guidelines for the applicability of TDS on discount scheme of BSNL sales & distribution Policy 2006 has been communicated.

In this regard, invoice should be prepared by the Franchisee and is to be given at the time of purchase of stock and the instructions regarding this is furnished below.

1. Each Franchisee should have records for the stock details available with them.
2. Invoice should be prepared for every transaction of purchase of various types of stocks by the Franchisee.
3. The invoice should have the following details.
 - 1.Name of the Franchisee, SSA code, Territory Name ,territory code.
 - 2.PAN Number
 - 3.Service Tax registration number
 - 4.Date of purchase of various types of stock.
 - 5.Invoice should be serially numbered (Machine numbered invoice)
 - 6.The invoice should be available in the printed format.
 - 7.Description of the items
 - 8.Quantity
 9. Face value per product
 10. Face value of total products (Sl.No.8 x Sl.No.9) → A
 - 11.Service TAX @10.3% on 'A' → B
 - 12.Total amount → A+B
 - 13.Commission on the face value (Sl.No.10 - 5% on A) → C
 - 14.Service Tax @ 10.3 % on C → D
 15. Invoice to be raised for commission (C+D) → E
 - 16.TDS on E @10% → F
 - 17.Net commission payable (E- F) → G
 - 18.Net amount Payable by the Franchisee → (A+B)- G
4. The print out showing the details of Sl.Nos. 7 to 14.should be produced to Franchisee Manager of the SSAs for each transaction.
5. Franchisee Manger should prepare the Invoice based on the above details in printed format and handover the invoice to AO(sales) of the SSAs for accounting adjustment.

(C.V.Vinod)

General Manager (S&M-CM)
Chennai, Tamil Nadu Circle.

Copy to Sr.GM (TR), Chennai./ All AGM (sales) / AO(sales) ,TN circle