

F. No. 29-09/2023 – LI (Part)  
Government of India  
Ministry of Communications  
Department of Posts  
Directorate of Postal Life Insurance

Chanakyapuri PO Complex,  
New Delhi, Dated 16.02.2024

To,

All the Heads of Circle

**Subject: - Guidelines regarding Show Cause Notice issued by O/o DGGI, Chandigarh Zonal Unit to all Hos and PLI Dte. on short payment of GST on incentive paid to PLI/RPLI sales force w.e.f. 1<sup>st</sup> July 2017 – reg.**

This is regarding guidelines / directions sought by various circles on receipt of Show Cause Notice issued by O/o DGGI, Chandigarh Zonal Unit by the DDOs on short payment of GST on incentive paid to PLI/RPLI sales force w.e.f. 1<sup>st</sup> July 2017.

The matter has been examined at this end and it is kindly requested to issue necessary instructions to the DDOs for dealing the matter in consultation with certified Tax Consultant. DDOs / Postmasters receiving show cause notice individually to appear before the GST Commissionerate may be appraised to take up the matter with the Summoning Authority and state the fact that representative of PLI Directorate has already met the authorities on 27<sup>th</sup> October 2023 in this regard.

However, the concerned DDOs should ensure that the payment of GST on incentive paid to PLI /RPLI Sales Force along with applicable interest, has been made to the GST Authorities, appropriate return has been filed and ITC as applicable also be claimed. Pending GST amount, as calculated and demanded by O/o DGGI, Chandigarh Zonal Unit, may also be reconciled with GST payable and paid figure of the DDO concerned and the same to be conveyed to the Summoning Authority. Reply furnished by Tollygunge HO in this regard is enclosed for ready reference.

Encl: As above.



(Sachidanand Prasad)  
General Manager (Finance)