



**BHARAT SANCHAR NIGAM LIMITED**  
(A Government of India Enterprise)

(Establishment-III Section)  
5<sup>th</sup> Floor, Corporate Office, New Delhi.  
Tel: 23310401 Fax: 23725255

No. 250-5/2016-Estt-III  
Dated: 24.07.2018

To

All Heads of the Telecom Circles,  
Bharat Sanchar Nigam Limited.

**Sub: Applicability of GST while enforcement of Bond Agreement in respect of DR-JEs /JTOs---Guidelines thereof.**

Kind attention is invited to BSNL Corporate Office, New Delhi letter No. 1004-07/2017-18/GST/Queries from Circles/Pt.II/2909 dated 16.07.2018 wherein Taxation Branch has issued clarification on the queries of GST. Vide Point No.5, it is clarified that GST is chargeable on Bond Money recovered from employees resigning before stipulated bond period. It is further directed that Bond Agreements may be amended/modified.

Accordingly, the Bond Agreement of JTO(T) and Junior Engineer cadres are hereby modified/amended to the above extent. While enforcing Bond in respect of DR-JTO(T) or DR-JE, in addition to the 18% interest as mentioned in the Bond Agreement, GST as applicable at that time, should also be charged from the official. At present, the rate of GST is 18% in respect of Bond Agreement.

All the concerned Section of the BSNL of the field units should ensure that GST is charged at the time of enforcement of Bond Agreement in respect of DR-JTO(T) and DR-JEs at the rate prevalent at that time

  
(G.P. Vishnoi)

Asstt. General Manager (Estt-III)  
Tel: 23310401 Fax: 23725255

Copy to:- PGM (Rectt.), BSNL Corporate office, New Delhi for information.

**BSNL-INTRANET**