



BHARAT SANCHAR NIGAM LTD.

(A Govt. of India Enterprise)  
Corporate Office, SEA Section,  
7<sup>th</sup> Floor, Bharat Sanchar Bhawan  
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New Delhi -110 001.

No. 4-8/2018-SEA BSNL (Vol.II) (Pt.)  
Dated:-18.02.2019.

To

ALL Heads of the Telecom Circles/Circle IFAs,  
Bharat Sanchar Nigam Limited.

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

This office is receiving various queries from the Circles regarding applicability of GST while enforcement of Bond Agreement in respect of DR JAO. In this connection, it is intimated the clarification issued in the matter by Establishment Branch vide their letter no. 250-5/2016-Estt-III dated 24.07.2018 is also applicable to Directly Recruited Junior Accounts Officer.

So, all the concerned section of the BSNL field units are requested to ensure that GST is charged at the time of enforcement of Bond Agreement in respect of DR JAO at the rate prevalent at that time.

**This issues with the approval of the Competent Authority.**

(Jeev Raj Khateek)  
Asstt. General Manager (SEA-II)