

**F. No. 27-04/2024-PO**  
Ministry of Communications  
Department of Posts  
(PO Division)

Dak Bhawan, Sansad Marg,  
New Delhi-110 001

Dated: 07.06.2024

To,

All Head of the Circles

**Subject: GST Invoice generation for bulk posting of franked postal articles by mailing agent & registrar**

This is regarding GST invoice generation in respect of franked postal articles tendered by the mailing agent and registrar of RMFM system.

2. As per Standing Operating Procedure of RMFS, the service of Remotely managed franking machine can be availed by taking license in any of the two categories:

a) Individual - An Individual licensee will be a person / firm or organization who uses the franking machines for his / its own mail or those of his/its sister concerns. Sister Concern is one functioning in the same premises as that of the licensee/applicant and if corporate, the holding or a subsidiary company, or a company having a common Chairman or Managing Director or If proprietary, owned wholly or in partnership by a common owner.

b) Commercial - The Franking Machine User can avail Commercial License only if he submitted a list of clients along with their consent letters on whose behalf he wants to frank the mail. The Commercial Licensee may be:

i) A Mailing Agent who is a person, a firm or a company performing the work of sending articles through the Post Office on behalf and in the name of a third party for mutually agreed remuneration or,

ii) A Registrar who is a person, firm or a company performing the work of sending articles through the Post Office on behalf of a third party but in the name of the Registrar on mutually agreed remuneration.

3. After implementation of the GST on the postage collected on the postal articles, an issue regarding invoice generation at post offices in respect of postal articles tendered by the mailing agent or registrar of the RMFM has come into notice.

4. To overcome this and to bring in parity in respect of procedures to be followed across the country, the competent authority has decided as under: -

a) In the case of individual licenses, GST invoice may be provided in the name of individual licensee.


b) In the case of mailing agents, GST invoice may be provided in the name of sender of the article.

c) In the case of registrars, GST invoice may be provided in the name of registrars.

5. All the relevant rulings/ instructions on the subject may be scrupulously followed while issuing the invoice in respect of the postage collected through RMFM on the postal articles.

6. This may be brought to the notice of all the concerned.

7. This issues with the approval of the competent authority.

  
(Gokul CV)  
ADG(PO)

Copy for information :

**Sr. DDG PAF, Sr. DDG (Vigilance)  
CGM (Parcel)/ (PLI)/ BD&M Directorate  
All DDsG, Dak Bhawan**