

File No.-29-04/2019-D
Government of India
Ministry of Communications
Department of Posts
Mail Operations Division

Dak Bhawan, New Delhi-110001

Dated: 24th December, 2025

To

All Heads of Circles

Subject: Contractual Customer Management, including NAF Customers-reg.

This has a reference to ADG(Account), PAF Wing- Tech Section PA/CSI/02/182/25L03850 dated 03.12.2025 circulated to all circles, on the subject cited above.

2. The following interim solution on circle wise revenue realization and its booking is given below-

- 2.1 This is for the bulk customer having multiple booking locations in the same Circle under CAF (Circle Account Facility) or other Circles under NAF (National Account Facility) and not application to bulk customer having single location for booking.
- 2.2 Billing shall be made at GPO in each circle (GPO of Nodal Circle in case of NAF) for Contractual customers availing services at multiple location whether using CAF or NAF viz. **GPO of each circle**, GSTIN of the respective GPO shall be used for generating Circle wise bills
- 2.3 **Nodal Office** where the Customer is registered will **download all the Circle Wise bills** of a NAF Customer and send to the Customer as per applicable discount across multiple locations.
- 2.4 On receipt of money, the following procedure are prescribed by DDO in PAF letter dated 03.12.25

I. Settlement of invoices of BNPL customers:

- (i) When the customer makes a payment against the invoices, the same is cleared against the customer invoice/invoices, as per the mode of payment vis. Cheque- subject to realisation / Cash / NEFT.
- (ii) For any settlement between two DDOs, including NAF settlement, intimation of receipt of payment should flow from the office receiving the Payment to the Offices concerned for clearing their invoices.
- (iii) GST Returns are to be filed by the GST registered Person with whose GSTIN the invoice is raised, once invoices are raised, GSTR-1 returns are to be filed irrespective of receipt of payment.

II. Settlement of invoices of Advance Customers

- (i) When the customer makes a payment against the invoices, the same is cleared against the customer invoice/invoices, auto clearance is done by the system.

- (ii) For any settlement between two DDOs, including NAF settlement, intimation of receipt of payment should flow from the office receiving the Payment to the Offices concerned for clearing their invoices.
- (iii) GST Returns are to be filed by the GST registered Person with whose GSTIN the invoice is raised, once invoices are raised, GSTR-1 returns are to be filed irrespective of receipt of payment.

III. Invoices Generated in SAP-

- (i) **BNPL Bills raised in SAP, but payment received during APT Period:** The bills are to be migrated to APT for settlement in APT
- (ii) **Advance customers bills raised in SAP:** All the invoices raised in SAP are cleared through F-32 automation by the system. If the revenue of any such customers is not accounted in ELEKHA, the same may be identified by the Office concerned and intimate PAO concerned.

IV. GST Returns

- (i) The GSTR-1 returns are filed as B2B invoices by the GST-registered person with whose GSTIN the invoice is raised i.e. the GSTIN of the booking location and not by the Nodal Office for NAF customers.
- (ii) If a credit note/ debit note is issued, the same may be filed under the Credit / Debit Notes Section of GST-1, by the GST Registered Person with whose GSTIN the Credit Note/Debit Note is raised i.e. the GSTIN of the Booking location concerned.

V. Revision of Tax Invoices-

In case of any change in the invoice value already issued earlier, correction is facilitated by the issue of Credit Note/ Debit Note.

2.5 Advance Customers

At present, the Advance Customer billing is done in the following month of availing Services. As the advance deposit is available with the Department, the billing and settlement may be carried out in the same month to facilitate revenue reflecting in the same month.

- (ii) The bills of advance customers shall be settled by the system and reflect it in DTR on the day of Settlement.

(iii) The billing cycle for Advance Customers, is mentioned below-

SI	Month in which Services are Availed	Billing Period – From & To	Billing Date	Auto Settlement Date	Reflection in DTR of Billing Office, before day end of the Office	Month in which the Revenue is reflected in eLekha through Cash Book
1	December 2025	01-12-2025 to 29-12-2025	30-12-2025	30-12-2025	30-12-2025	December-2025
2	January - 2026	30-12-2025 to 29-01-2026	30-01-2026	30-01-2026	30-01-2026	January -2026
3	February- 2026	30-01-2026 to 27-02-2026	28-02-2026	28-02-2026	28-02-2026	February -2026
4	March-2026	28-02-2026 to 29-03-2026	30-03-2026	30-03-2026	30-03-2026	March -2026

This issues with the approval of the competent authority.



24/12/25

Hariom Sharma
ADG (MO)

Copy to:

1. Sr. DDG(PAF) w.r.t ACAO, Tech Section, PAF Wing email dated 24.12.2025
2. GM, CEPT, Bengaluru-560001 for facilitation the above procedure in APT Solution.
3. Technology Division, Postal Directorate for information and necessary action.