



PUNJAB STATE TRANSMISSION CORPORATION LIMITED

(Regd. Office: PSEB, Head Office, The Mall, Patiala-147001, Punjab, India)

Corporate Identity Number - U40109PB2010SGC033814,

Office of CFO, AO/Taxation, Shakti Sadan, Patiala

E-mail: ao-taxation@pstcl.org, Tel/Fax No. 0175-2203637

GST Circular no. 13/2018

To

All Addl. SEs/Sr. Xens/AOs (DDOs)
Under PSTCL

Memo No: - 2941-2986/CFO/Taxation/38

Dated: - 12.11.2018

Sub: Exemption of GST-TDS provisions on supply from a public sector undertaking to another public sector undertaking.

Ref: GST Circular 10/2018 dated 25.09.2018 & 12/2018 dated 01.10.2018.

As per Notification no. 61/2018-Central Tax dated 05.11.2018 (enclosed herewith) issued by Government of India, GST-TDS provisions shall not apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking **w.e.f. 1st day of October 2018.**

Therefore, in case PSTCL receives any supply of goods or services or both from a public sector undertaking, then there is no requirement to deduct GST-TDS while making payments to that public sector undertaking.

This is for your information and further necessary action please.

Accounts Officer/ Taxation
PSTCL, Patiala.

Endst No: -2987-3022/CFO/Taxation/38

Dated: - 12.11.2018

Copy of the above is forwarded to the following for information and further necessary action please.

1. Engineer -in- Chief/HIS&D PSTCL, Patiala.
2. Chief Engineer/SLDC, PSTCL, Patiala.
3. Chief Engineer/TS, PSTCL, Patiala.
4. Chief Engineer/P&M PSTCL Ludhiana.
5. CAO/F&A, PSTCL Patiala.
6. Company Secretary, PSTCL.
7. All Dy.CEs/SEs under PSTCL.
8. All Dy. CAOs / Dy. CAs under PSTCL.
9. All Addl. SEs/Sr. Xens under PSTCL (other than DDOs)
10. All AOs under PSTCL (other than DDOs).

11. SE/IT, PSTCL, Patiala for uploading the circular on website of PSTCL.



Accounts Officer/Taxation
PSTCL, Patiala.

CC:

1. PS to CMD, PSTCL, Patiala for kind information of CMD, please.
2. PS to Director/F&C, PSTCL, Patiala for kind information of Director/F&C, please.
3. Joint. Secy. to Director/Tech., PSTCL, Patiala for kind information of Director/Tech., please.
4. Sr. PS to Director/Admn., PSTCL, Patiala for kind information of Director/Admin, please.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No. 61/2018 – Central Tax

New Delhi, the 5th November, 2018

G.S.R.(E).— In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 of the Central Goods and Services Tax Act, 2017 (12 of 2017), hereafter in this notification referred to as the said Act, the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 50/2018-Central Tax, dated the 13th September, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868(E), dated the 13th September, 2018, namely:—

In the said notification, after the proviso, the following proviso shall be inserted, namely:—

“Provided further that nothing in this notification shall apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking, whether or not a distinct person, with effect from the 1st day of October, 2018.” .

[F. No. CBEC/20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

Note:- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868 (E), dated the 13th September, 2018 and subsequently amended vide notification No. 57/2018-Central Tax, dated the 23rd October, 2018, published vide number G.S.R 1057(E), dated the 23rd October, 2018.