



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. 01/2019

To

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

Memo No: - 195-239/CFO/Taxation/38

Dated: - 04.01.2019

Sub: Exemption of GST-TDS provisions on supply to specified category of persons.

Ref: GST Circular 10/2018 dated 25.09.2018, 12/2018 01.10.2018 and 13/2018 dated 12.11.2018.

Government of India, Central Board of Indirect Taxes and Customs vide Notification no. 50/2018-Central Tax dated 13.09.2018 appointed the 1st day of October, 2018 as the date on which the provisions of section 51 of the CGST Act 2017 (GST-TDS provisions) came into force with respect to persons specified under clauses (a), (b) (c) and (d) of sub-section (1) of section 51, which are as follows:

Clause (a)	a department or establishment of the Central Government or State Government; or
Clause (b)	local authority; or
Clause (c)	Governmental agencies; or
Clause (d)	(a) an authority or a board or any other body, - (i) set up by an Act of Parliament or a State Legislature; or (ii) established by any Government, with fifty-one per cent. or more participation by way of equity or control, to carry out any function; (b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860); (c) public sector undertakings.

Now as per Notification no. 73/2018-Central Tax dated 31.12.2018 (enclosed herewith), GST-TDS provisions shall not apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of CGST Act 2017 w.e.f. 1st January 2019.

Example:

Description of Transaction	GST TDS applicability
PSTCL provides any service to Railways and raises bill for payment and vice versa. Railways make payment to PSTCL and vice versa.	Railways will not deduct GST- TDS while making payment to PSTCL and vice versa.

This is for your information and further necessary action please.

DA/as above

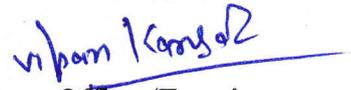

Accounts Officer/ Taxation
PSTCL, Patiala.

Endst No: - 240-274/CFO/Taxation/38

Dated: - 04.01.2019

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, Subsection (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No.73/2018 – Central Tax**

New Delhi, the 31st December, 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 amendment 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 second proviso, the following proviso shall be inserted, namely:-

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”.

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

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

Note:- The principal notification No. 50/2018- Central Tax, dated the 13th September, 2018 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 last amended vide notification No. 61/2018-Central Tax, dated the 05th November, 2018, published vide number G.S.R 1084(E), dated the 05th November, 2018.