

To

All Addl. SEs/Sr.Xens/AOs, **(All Accounting Units)**  
Under PSTCL.

Memo. No. 544/589/CPC/GST-1.

Date:- 21/03/18

**Sub:- Information regarding GST for the month of 02/2018.**

**Ref:- This office Memo No. 340/384/CPC/GST-I dated 22/02/18.**

It is intimated that GSTR-3B return for the month of February 2018 has been filed by this office after making payment of GST on the basis of information/data (i.e. supply of taxable/exempted/Nil rated/ Non GST to/from registered/unregistered person) entered by your office on GST online Software. It is pertinent to mention here that while preparing the above GST Return it has been noticed that due care is not being taken by your office while entering the invoices on GST online portal. Following are the common mistakes/irregularities which are being observed every month:-

1. "Return Month" is not selected correctly while entering the invoices.
2. 100% invoices are not being uploaded.
3. Invoices related to Nil Rated/Exempted/ Non GST (i.e. petrol, diesel etc.) are not being uploaded.
4. Reverse Charge is being selected as "Yes" even in cases where the Reverse charge is not applicable.
5. GSTIN of the Firms/ Supplies is being entered without verifying from the link already provided (<https://www.gst.gov.in/>).

This office is repeatedly intimating every month that **it must be ensured that information/data supplied by your office do tally with the amount incorporated in monthly Trail Balance of your office under GH-46.990 to 46.995.** But due care is not being taken to match the GST liability as above, while finalizing the Monthly Trail Balance. DDO wise List of the amount of the GST deposited for the month of Feb-2018 is enclosed herewith. It is again informed that missing information/data if any w.e.f July 2017 to Feb 2018 must be uploaded with the monthly data of March 2018 so that there may not be any mismatch with the figures incorporated in the Trial balance of your office.

Now the data for the month of 03/2018 for filing of GSTR-3B, GSTR-1 & 2 returns is required which must be uploaded on the GST online software by 5<sup>th</sup> of April-2018 positively. Hence this office is filing the returns purely on the basis of inputs received from your offices, only and that also within the timeframe given in the GST. So the responsibility for transactions which are not reported or are not checked and verified before reporting resulting in non-submission/wrong submission of GST returns shall be of the DDO concerned.

Matter may be treated as Most Urgent.

DA/As Above

102/21/18  
Accounts Officer/CPC,  
PSTCL, Patiala.

Endst. No. 590/609 CPC/GST-I

Dated:- 21-03-18.

Copy of the above is forwarded to the following for information please:-

1. Engineer-In-Chief/TS, PSTCL, Patiala
2. Chief Engineer/P&M, PSTCL, Ludhiana.
3. Chief Engineer/HIS&D, PSTCL, Patiala.
4. Chief Engineer/ SLDC, PSTCL, Patiala.
5. Chief Financial Officer, PSTCL, Patiala.
6. All Dy. CAOs/DY.FAs/Dy.CAs./Sr.AOs/AOs, PSTCL.

CC:

Sr. Xen/IT, PSTCL, Patiala for uploading on PSTCL website please.

102/21/18  
Accounts officer/CPC,  
PSTCL, Patiala.

Detail of the GSTR-3B for the month 02/2018

SR	LC	As per uploaded by DDOs					As per Trail					Amt to be deposited/U-Cheque Required					Total Amt of U-Cheque Required			
		SALE		RCM			SALE		RCM			SALE		RCM						
		SGST/UTGST GH-46:990	CGST GH-46:991	IGST GH 46:992	SGST/UTGST GH-46:993	CGST GH-46:994	IGST GH 46:995	SGST/UTGST GH-46:990	CGST GH-46:991	IGST GH 46:992	SGST/UTGST T GH-46:993	CGST GH-46:994	IGST GH 46:995	SGST/UTGST T GH-46:990	CGST GH-46:991	IGST GH 46:992	SGST/UTGST T GH-46:993	CGST GH-46:994	IGST GH 46:995	
1	LC201	720	720		9329.58	9329.58		996	636	1191	1250		45	45	1371	9331	9331			
2	LC202		0			0														
3	LC203		0		7036.7	7036.7					7037					7037	7037			
4	LC211	135	135				135	135					135	135						
5	LC212		0		5036.05	5036.05					5036					5036	5036			
6	LC214		0		247.5	247.5					248					248	248			
7	LC221		0																	
8	LC223		0																	
9	LC233		0																	
10	LC261	769.5	769.5	180			770	770	180				770	770	180					
11	LC262	702	702		1596.08	1596.08	703	702	823	1597	1597		703	703	823	1597	1597			
12	LC265	822.96	822.96					823	823				823	823						
13	LC601		0		1909.83	1909.83				1910	1910					1910	1910			
14	LC603		0																	
15	LC604		0																	
16	LC613		0		166.5	166.5				167	167		190	190		167	167			
17	LC622		0																	
18	LC623		0																	
19	LC624		0		427.74	427.74				428	428					428	428			
20	LC631		0																	
21	LC634		0																	
22	LC636		0																	
23	LC641		0																	
24	LC642		0																	
25	LC644		0																	
26	LC645		0																	
27	LC654	441	441				441	441					441	441						
28	LC656		0																	
29	LC657		0								1									
30	LC658	162	162				162	162					162	162						
31	LC659		0																	
32	LC660		0																	
33	LC661		0																	
34	LC662	299295	299295				299295	299295					299295	299295						
35	LC663		0																	
36	LC665		0																	
37	LC666		0																	
38	LC667		0																	
39	LC669	418950	418950				418950	418950					418950	418950						
40	LC670		0																	
41	LC671	360	360	360			360	360	360				360	360	360					
42	LC672	495	495				496	495					495	495						
43	LC780		0						1044											
44	LC800		0																	
45	LC802		0							9000										
46	LC803		0	9000					25988.75											
Total		722852	722852	9540	25750	25750	27033	722308	722769	11554	17674	17673	27033	722369	722369	10911	25754	25754	27033	1534190