



**PUNJAB STATE TRANSMISSION CORPORATION LIMITED**

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

**Corporate Identity Number - U40109PB2010SGC033814,**

**Office of Chief Financial Officer, AO/Taxation, Shakti Sadan, Patiala**

**E-mail: [ao-taxation@pstcl.org](mailto:ao-taxation@pstcl.org), Tel/Fax No. 0175-2203637**

**GST Circular no. 06/2018**

To

1. Chief Engineer/P&M Ludhiana.
2. Chief Engineer/HIS&D Patiala.
3. Chief Engineer/SLDC Patiala.
4. Chief Engineer/TS Patiala.
5. Financial Advisor, PSTCL Patiala.
6. Chief Auditor, PSTCL Patiala.
7. Company Secretary, PSTCL Patiala.
8. All Addl. SEs/Sr. Xens/AOs (DDOs under PSTCL).

**Memo No: - 1695-1747/CFO/Taxation/38**

**Dated: -02.07.2018**

**Sub: Extension of Exemption from the provisions of Section 9(4) of the CGST Act and Section 5(4) of the IGST Act till 30<sup>th</sup> September, 2018 (Reverse charge mechanism).**

Please refer to this office GST Circular no. 04/2017 dated 03.07.2017 & 08/2017 dated 27.10.2017 respectively regarding exemption from the provisions of Section 9(4) of the CGST Act and Section 5(4) of the IGST Act.

The Central Government, Ministry of Finance vide Notification No. 12/2018 – Central Tax (Rate) dated 29<sup>th</sup> June, 2018 (copy enclosed) has further amended Notification No. 8/2017 – Central Tax (Rate) dated 28<sup>th</sup> June, 2017, Notification No. 38/2017 – Central Tax (Rate) dated 13<sup>th</sup> Oct, 2017 and Notification No. 10/2018 – Central Tax (Rate) dated 23<sup>rd</sup> March, 2018, thereby extending the exemption from the provisions of Section 9(4) of the CGST Act, 2017 till the 30<sup>th</sup> September, 2018 in case of intra-state supplies received from unregistered suppliers. Inter-State supplies received from unregistered suppliers are also exempt under corresponding notification issued under IGST Act.

**Therefore, in case PSTCL procures taxable goods/services (both intra-State and inter-State) from unregistered suppliers, GST under reverse charge mechanism under section 9(4) of CGST/SGST Act, 2017 and Section 5(4) of the IGST Act, 2017 is not applicable till 30<sup>th</sup> September, 2018. However GST under Reverse Charge Mechanism under Section 9(3) will continue to apply.**

This is for your information and further necessary action please.

Accounts Officer/ Taxation  
PSTCL, Patiala.

DA/as above

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

1. All Dy.CEs/SEs under PSTCL.
2. All Dy. CAOs / Dy. CAs
3. Dy. FAs under PSTCL.
4. All Addl. SEs/Sr. Xens (other than DDOs).
5. All AOs under PSTCL (other than DDOs).
6. SE/IT, PSTCL, Patiala for placing the circular on website of PSTCL.



Accounts Officer/Taxation  
PSTCL, Patiala.

CC:

1. Sr. PS to CMD, PSTCL, Patiala for kind information of CMD, please.
2. Sr. PS to Director/F&C, PSTCL, Patiala for kind information of Director, please.
3. Dy. Secy. to Director/Tech., PSTCL, Patiala for kind information of Director, please.
4. Sr. PS to Director/Admn., PSTCL, Patiala for kind information of Director, 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. 12/2018 – Central Tax (Rate)**

New Delhi, the 29<sup>th</sup> June, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, 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. 8/2017 – Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 680 (E), dated the 28<sup>th</sup> June, 2017, and last amended vide notification No. 10/2018-Central Tax (Rate), dated the 23<sup>rd</sup> March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 269 (E), dated the 23<sup>rd</sup> March, 2018, namely:-

In the said notification, for the figures, letters and words “30<sup>th</sup> day of June, 2018”, the figures, letters and words “30<sup>th</sup> day of September, 2018” shall be substituted.

[F. No.349/58/2017-GST (Pt.)]

(Dr. Sreeparvathy S.L)

Under Secretary to the Government of India

Note: - The principal notification No.8/2017-Central Tax (Rate), dated the 28<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R. 680 (E), dated the 28<sup>th</sup> June, 2017 and last amended vide notification No. 10/2018-Central Tax (Rate), dated the 23<sup>rd</sup> March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 269 (E), dated the 23<sup>rd</sup> March, 2018.