



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 (Taxation Section), Shakti Sadan, Patiala

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

GST Circular No. 05/2017

To

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

Memo No: -2738-2792/Taxation/38


Dated: - 06.07.2017

Subject: - Amendment of Circular No. 03/2017 dated 29.06.2017 relating to Transitional Provisions related to Reverse Charge tax paid on specified services under Service Tax law and Works Contract Tax (WCT) deducted from contractors under Punjab VAT Act, 2005.

In the instructions already issued vide GST Circular No. 03/2017 relating to Transitional Provisions related to Reverse Charge tax paid on specified services under Service Tax law and Works Contract Tax (WCT) deducted from contractors under Punjab VAT Act, 2005, Sr. no. 2 at page no. 3 mentioned in the table under the heading **Point of Taxation (POT) in case of Reverse Charge Mechanism (RCM) under Service Tax law** be read as under:

<u>Sr. No.</u>	<u>Situation</u>	<u>Reply</u>
2.	Services and invoice received on or before 30 th June, 2017 but payment is made on or after 1 st July, 2017.	In such case liability to pay service tax under reverse charge mechanism (RCM) will arise as both the service and invoice is received before 30 th June, 2017.

This issues with the approval of Director/F&C, PSTCL Patiala.


Accounts Officer/ Taxation
PSTCL, Patiala.

Endst No: - 2793-2824 /Taxation/38

Dated: - 06.07.2017

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 / Dy. FAs under PSTCL.
3. All Addl. SEs/Sr. Xens (other than DDOs).
4. All AOs under PSTCL (other than DDOs).
5. 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.