



PUNJAB STATE TRANSMISSION CORPORATION LIMITED

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

Corporate Identity Number: U40109PB2010SGC033814

O/o Chief Financial Officer (Taxation Section), Shakti Sadan, Patiala

www.pstcl.org e-mail: ao-taxation@pstcl.org

GST Circular 01/2022

To

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

Memo No: 282-324/CFO/Taxation/40

Dated: 02.08.2022

Sub: GST on Guest House charges w.e.f. 18.07.2022.

GST on guest house charges below Rs. 1,000/- was exempted from levy of GST under Notification no. 12/2017 Central tax (Rate) dated 28th June 2017.

Now vide notification no. 04/2022 Central tax (Rate) dated 13.07.2022 above mentioned exemption has been omitted from Notification no. 12/2017 Central tax (Rate) dated 28th June 2017 w.e.f. 18.07.2022.

Further, vide notification no. 03/2022 Central tax (Rate) dated 13.07.2022 an amendment has been made in Serial no. 7 of Notification no. 11/2017 Central tax (Rate) dated 28th June 2017 (as amended by Notification no. 20/2019 Central tax (Rate) dated 30th September 2019), w.e.f. 18.07.2022. As a result of which GST @ 12% (6% CGST+ 6% SGST) is leviable on Supply of hotel accommodation having value of supply of a unit of accommodation less than or equal to seven thousand five hundred rupees per unit per day or equivalent.

Definition of "Hotel accommodation" as per explanations in Notification no. 11/2017 Central tax (Rate) dated 28th June 2017 (4 (xxxiv)) is reproduced below:

"Hotel accommodation means supply, by way of accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes including the supply of time share usage rights by way of accommodation."

In the view of above amendments, w.e.f. 18.07.2022, on Guest house charges below Rs.7,500/- per unit per day, GST is required to be levied @ 12% (6% CGST +6% SGST) as applicable to HSN 996311.

This is for your information and further necessary action please.

This issues with the approval of competent authority.

Harmander Singh

Accounts Officer/Taxation,
PSTCL, Patiala.

Endst No: 325-365/CFO/Taxation/40

Dated: 02.08.2022

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

1. All EICs/Chief Engineers under PSTCL.
2. CAO/F&A, PSTCL Patiala.
3. Company Secretary, PSTCL, Patiala.
4. All Dy. CEs/SEs under PSTCL.

5. All Joint/Dy. CAOs / Dy. CAs/Dy. FAs under PSTCL.
6. All AOs under PSTCL (except DDOs).

Heminder Singh
Accounts Officer/Taxation,
PSTCL, Patiala.