



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.1/2017

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: - 1986-2042/CFO/Taxation/38

Dated: -19.06.2017

Subject: - Migration from existing Indirect Tax system to Goods and Services Tax (GST) and collection of GSTIN/ARN (Application Reference Number) of all suppliers/contractors.

Goods and Services Tax (GST) is most likely to be implemented from the **July 1st, 2017 (termed as appointed day)**. PSTCL has obtained a centralized registration number of GST by migration from its existing VAT registration number and all Service Tax registration numbers. **GST identification number (GSTIN) of PSTCL is 03AAFCP4714J1ZK.**

As per the Section 22 of Central Goods Services Tax Act, 2017 (CGST Act) every supplier shall be liable to be registered under this Act in the State or Union territory, other than special category States, from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds **twenty lakh rupees.**

Provided that where such person makes taxable supplies of goods or services or both from any of the **special category States** (define in Article 279 of the constitution), he shall be liable to be registered if his aggregate turnover in a financial year exceeds **ten lakh rupees.**

Further every person who, on the day immediately preceding the appointed day, is registered or holds a licence under an existing law, shall be liable to be registered under this Act with effect from the appointed day. Apart from that there are some other terms & conditions for compulsory registration under the Act define in section 24 of the said Act.

From the appointed day which is most likely to be July 1st, 2017, it is mandatory for registered person (either by way of migration/newly registered) supplying the taxable goods and services or both to mention their GSTIN/ARN in invoices/bills issued along with other details.

Therefore you are advised to obtain the copy of GSTIN/ARN from all existing suppliers/contractors whose Purchase order/work order/contract is in progress and also in future takes the copy of GSTIN/ARN before entering into new contract with new supplier/contractor. This is for your information and compliance the same.

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



Accounts Officer/ Taxation
PSTCL, Patiala.

Endst No: - 2043-2074/CFO/Taxation/38

Dated: -19.06.2017

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.