



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 02/2022

To

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

Memo No: 366-408/CFO/Taxation/40

Dated: 02.08.2022

Sub: GST under Reverse charges on renting of residential dwelling w.e.f. 18.07.2022.

Vide Government of India, Ministry of Finance Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017, Sr. No. 12, the Services by way of renting of residential dwelling for use as residence was exempted from GST. Now Notification No. 04/2022- Central Tax (Rate) dated 13.07.2022 has amended it after inserting the words "except where the residential dwelling is rented to a registered person" in it.

Further, Government of India, Ministry of Finance vide Notification No. 05/2022- Central Tax (Rate) dated 13.07.2022 amended Notification No. 13/2017- Central Tax (Rate) dated 28.06.2017 by inserting Sr. No. 5AA as under:

Sr. No.	Category of Supply of Services	Supplier of service	Recipient of Service
5AA	Service by way of renting of residential dwelling to a registered person	Any person	Any registered person

In the view of above amendments, w.e.f. 18.07.2022, in case PSTCL avail the service by way of renting of residential dwelling from any person, GST under **Reverse Charge** provisions is required to be paid @ 18% (9% CGST +9% SGST) as applicable to HSN 997211.

This is for your information and further necessary action please.

This issues with the approval of competent authority.

Hemviree Singh
Accounts Officer/Taxation,
PSTCL, Patiala.

Endst No: 409-449/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).

Hemviree Singh
Accounts Officer/Taxation,
PSTCL, Patiala.