



**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. 07/2018**

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: - 1959-2011/CFO/Taxation/38**

**Dated: -02.08.2018**

**Subject: Applicability of GST on the services provided by Central Govt. /State Govt. including guarantee fee/commission paid to Govt. of Punjab**

**Ref: GST Circular 04/2018 dated 25.06.2018.**

Government of India, Ministry of Finance vides Notification no. 14/2018 Central tax (Rates) dated 26th July, 2018 has amended Notification no. 12/2017 Central tax (Rate) dated 28th June, 2017 by inserting following entry at Serial no. 34A:

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
34A	Heading 9971	Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings(PSUs) <b>by way of guaranteeing the loans taken by such undertakings or PSUs from the financial institutions</b>	"NIL"	"NIL"

This is for your information and further necessary action please.

Accounts Officer/ Taxation  
PSTCL, Patiala.

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.