



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

GST Circular no. 04/2019

To

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

Memo No: - 2189-2235/CFO/Taxation/38

Dated: - 07.10.2019

Subject: - Non applicability of Reverse Charge Provisions u/s 9(4) of CGST Act, 2017 after 30.09.2019.


Please refer this office GST Circular no. 08/2018 dated 09.08.2018 regarding exemption from payment of tax on Reverse Charge Mechanism (RCM) on supply of goods and services received from unregistered suppliers' upto 30th September, 2019.

W.e.f. 01.02.2019, Section 4 of CGST (Amendment) Act, 2018 amended section 9(4) of CGST, Act 2017 by substituting section 9(4) as follows:

"The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both."

No notification has been issued by Government till date on this issue as per above amendment of section 9(4) of CGST Act, 2017, so no reverse charge is required to be paid by PSTCL on supply of goods and services received from unregistered suppliers till any further notification issued by the Government in this regard.

This is for your information and further necessary action please.


Accounts Officer/ Taxation
PSTCL, Patiala.

Endst No: - 2236-2271/CFO/Taxation/38

Dated: - 07.10.2019

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

1. Chief Engineer/TS, PSTCL, Patiala.

2. Chief Engineer/SLDC, PSTCL, Patiala.
3. Chief Engineer/P&M PSTCL Ludhiana.
4. Chief Engineer/HIS&D PSTCL, Patiala.
5. CAO/F&A, PSTCL Patiala.
6. Company Secretary, PSTCL.
7. All Dy.CEs/SEs under PSTCL.
8. All Dy. CAOs under PSTCL.
9. All Addl. SEs/Sr. Xens under PSTCL (other than DDOs)
10. All AOs under PSTCL (other than DDOs).
11. SE/IT, PSTCL, Patiala for uploading the circular on website of PSTCL.



Accounts Officer/Taxation
PSTCL, Patiala.

CC:

1. PS to CMD, PSTCL, Patiala for kind information of CMD, please.
2. PS to Director/F&C, PSTCL, Patiala for kind information of Director/F&C, please.
3. Joint. Secy. to Director/Tech., PSTCL, Patiala for kind information of Director/Tech., please.
4. Sr. PS to Director/Admn., PSTCL, Patiala for kind information of Director/Admin, please.