



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 (Taxation Section), Shakti Sadan, Patiala

E-mail: ao-taxation@pstcl.org, Tel/Fax No. 0175-2203637

GST Circular No. 06/2017

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: 2924/78 /Taxation/38

Dated: - 10.07.2017

Subject: - GSTIN of PSTCL and Purchase from Unregistered Dealer under GST.

Central Govt. has notified July 1st, 2017 to implement the Goods and Services Tax (GST). GST identification number (GSTIN) of PSTCL is **03AAFCP4714J1ZK** (copy of Certificate of Provisional Registration is enclosed herewith).

While purchasing goods or availing services from registered dealer, it may be ensured that **GSTIN of PSTCL 03AAFCP4714J1ZK is mentioned in the invoice** by the supplier, so that Input Tax Credit (if applicable) can be availed by the company & the purchases are reflected in the returns of GST.

Further as per section 9 (4) of CGST Act 2017, if any taxable goods or services or both is supplied by unregistered dealer (which is not registered under GST Act) to Registered dealer, then the receiver has to pay GST under Reverse charge Basis. According to above provision of the Act, **PSTCL is liable to pay GST under Reverse charge on taxable goods or services or both received from unregistered dealer on or after 01.07.2017.** Further PSTCL has to raise **self-invoice** of such supplies. In order to regulate such supplies competent authority has decided to issue instructions as under:-

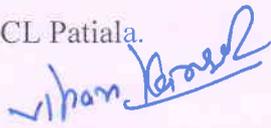
1. All the offices of PSTCL shall ensure that **purchases of taxable goods are made from persons registered under GST. Purchase of goods from unregistered person should be avoided**, as in such cases the purchasing office shall have to

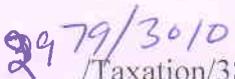
raise **self-invoice** of such purchases (for amount of GST) and purchaser is required to deposit GST under reverse charge basis. It is hereby clarified that person registered under GST under composition scheme shall be treated as registered person.

2. All offices of PSTCL should make earnest efforts to avail services from registered person only. In case of unavoidable circumstances only the services of unregistered persons be availed. However, In case of Advocates/CAs services can be availed as per prevailing practice and invoices of these services and invoice of other services received from unregistered person for amount of GST should be generated as shown in point 3 below.
3. In case services are availed from unregistered as per point no. 2, invoice as per rule 46 of CGST rules 2017 shall be generated by the concerned office and shall be reported to the office of AO/CPC, Patiala for deposit of GST and alongwith other applicable returns under GST Act at central level.

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

DA/as above

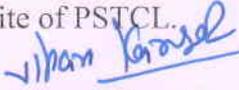

Accounts Officer/ Taxation
PSTCL, Patiala.

Endst No: -  /Taxation/38

Dated: - 10.07.2017

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.



**Government of India
And
Government of Punjab
Form GST REG-25**

Certificate of Provisional Registration

1.	GSTIN	03AAF4714J1ZK
2.	PAN	AAF4714J
3.	Legal Name	PUNJAB STATE TRANSMISSION CORPORATION LIMITED
4.	Trade Name	PUNJAB STATE TRANSMISSION CORPORATION LTD
5.	Registration Details under Existing Law	
	Act	Registration Number
(a)	TIN under Value Added Tax	03702075565
(b)	Central Sales Tax Registration Number	03702075565
(c)	Corporate Identity Number / Foreign Company Registration Number	U40109PB2010SGC033814
(d)	Service Tax Registration Number	AAF4714JSD001
Date	25/06/2017	

This is a Certificate of Provisional Registration issued under the provisions of the Act.