



**PUNJAB STATE TRANSMISSION CORPORATION LIMITED**

Regd. Office: PSEB, HEAD OFFICE, THE MALL, PATIALA  
OFFICE OF: CFO, GST Section, IIInd FLOOR, SHAKTI SADAN, PATIALA-147001,  
Punjab, India. Corporate Identity Number: U40109PB2010SGC033814.  
Phone no: 96461-08785 E-mail: [ao-gst@pstcl.org](mailto:ao-gst@pstcl.org)

To

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

(Through Website Only)

Memo no.: 12

Dated: 7/2/24

**Subject: Issues related to Government Departments of Punjab as recipient of Goods or Services under GST- regarding.**

Please find enclosed herewith D.O. No. PA/ACS-T/2024/189 dated 01.02.2024 received from the office of Additional Chief Secretary, Department of Excise and Taxation, Government of Punjab on the subject cited matter for information and compliance please.

This issues with the approval of competent authority.

Encl.: As Above

*H. Singh*  
07/02/24  
Accounts Officer/GST  
PSTCL, Patiala

Endst.no. 13

Dated: 7/2/24

Copy of the above is forwarded to the following for information & necessary action please:

1. OSD to Director/F&C for information of worthy Director/F&C please.
2. All Engineers-in-Chief/Chief Engineers in PSTCL
3. CAO/F&A, PSTCL
4. All Dy. CEs/SEs in PSTCL
5. All Dy. CAOs in PSTCL

*H. Singh*  
07/02/24  
Accounts Officer/GST  
PSTCL, Patiala

Vikas Pratap, IAS  
Additional Chief Secretary



D.O. No. PA/ACS-T/2024/189  
Government of Punjab  
Department of Excise & Taxation

6 write to PSPCL & PSTCL in this regard.

Chandigarh, the 1-2-2024

**Subject: Issues related to Government Departments of Punjab as recipient of Goods or Services under GST-regarding.**

Dear Administrative Secretary,

Goods and Services Tax is premised on the principle of destination-based consumption tax where the tax is expected to accrue to the concerned State or Union Territory in which the Goods or Services are consumed. As you may be aware, Government Departments are one of the biggest consumers of Goods and Services. Tax paid by such entities on their procurement is an important source of revenue for the State. However, the same can only be ensured where such procurement is effected from an address in the State of Punjab and the same is correctly reflected in the invoice of the suppliers.

2. It is to inform that Section 10 of the Integrated Goods and Services Tax Act, 2017 has been amended with effect from 01<sup>st</sup> October, 2023 to ensure adherence to the aforementioned principle. Government Departments are normally not required to take registration under GST and therefore the procurement by such Departments falls under the Business to Consumer ("B2C") category for which the specific amendment in law has been done. In order to ensure that the State gets its due share of Tax for the procurement of Goods and Services carried out by them, it is imperative that while undertaking such procurement the Department must have an address in the State of Punjab and same should be declared to the supplier of such supplies. Also, the Departments which are recipient of Goods or Services must ensure that their suppliers record their address on record as Punjab and the said details are updated in the record of the supplier.

3. Further, the requirement for registration under GST is one of the key pillars of formalization of the economy and Government Departments being one of the biggest consumers of Goods and Services have an important role to play in this regard. It is entreated that for procurement of Goods or Services the Departments must ensure that the supplier of the said Goods and Services must be registered under GST and this may be made one of the mandatory conditions of any Tender that is floated by the Department for the procurement of Goods and Services.

Warm regards,

Yours sincerely,

(Vikas Pratap) 31/1/24

All Administrative Secretaries,  
Government of Punjab.

Handwritten signature/initials

Handwritten initials: SSP/PR, 5/2/2023

ਦਫ਼ਤਰ : ਓ. ਐਸ. ਡੀ. ਪਾਵਰ ਵਿਭਾਗ  
ਡਾਇਰੀ ਨੰ: 122  
ਮਿਤੀ : 5/2/2023  
ਦਫ਼ਤਰ: ਵਪੀਕ ਮੁੱਖ ਸਕੱਤਰ ਪਾਵਰ  
ਡਾਇਰੀ/ਫਾਈਲ ਨੰ: 605  
ਪ੍ਰਾਪਤੀ ਦੀ ਮਿਤੀ .....  
ਵਾਪਸੀ ਦੀ ਮਿਤੀ ..... 02/02/2024

Handwritten note: Sepatcp)