



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, Tel/Fax No. 0175-2203637

Taxation Circular no.9/2015

To

1. All Addl. SEs/Sr. Xens under PSTCL
2. All Accounts Officers under PSTCL

Memo No: -2094-2148/CFO/Taxation/11
Dated: - 09/11/2015

Subject: - Swachh Bharat Cess @ 0.5% applicable w.e.f. from 15th November, 2015.

Central Government vide notification nos. 21/2015-ST and 22/2015-ST both dated 6th November, 2015 levied Swachh Bharat Cess (SBC) @ 0.5% applicable w.e.f. from 15th November, 2015 on value of all taxable Services. So w.e.f. 15th November, 2015 effective rate of service tax will be 14.5%. Here it is pertinent to mention that SBC will not apply on non-taxable services and services which are exempt from service tax. This is for your kind information and further necessary action please.

Vikram Koushal

Accounts Officer/ Taxation
PSTCL, Patiala.

Endst No: -2149-2168/CFO/Taxation/11

Dated: - 09/11/2015

Copy of the above is forwarded to the following for information please.

1. All Engineer-in –Chief/ Chief Engineers in PSTCL
2. Financial Advisor, PSTCL, Patiala
3. Company Secretary, PSTCL, Patiala
4. All Dy. CEs/SEs under PSTCL
5. All Dy. CAOs/ Dy. FAs under PSTCL
6. SE/IT, PSTCL, Patiala with a request to upload the circular on PSTCL website.

Vikram Koushal

Accounts Officer/ Taxation
PSTCL, Patiala.

CC: Sr. PS to Director/F&C, PSTCL, Patiala for kind information of Director, please.