



# उत्तर प्रदेश पावर ट्रांसमिशन कारपोरेशन लिमिटेड

(उ०प्र० सरकार का उपक्रम)

## U.P. Power Transmission Corporation Limited

(U.P. Government Undertaking)

कारपोरेट टैक्स (जी०एस०टी० सैल) Corporate Tax (GST CELL)

CIN: U40101UP2004SGC028687 GSTN: 09AAACU8823E1Z9

द्वितीय तल, शक्ति भवन विस्तार, 14-अशोक मार्ग, लखनऊ-226001, रैक्स- 8270, 8257

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पत्र सं०: 09/उ०म०प्र०(टैक्स)/जी०एस०टी० सैल/2017-18

दिनांक: 24.03.2017

समस्त आहरण एवं वितरण अधिकारी  
उ० प्र० पावर ट्रांसमिशन कारपोरेशन लि०

मुख्य अभियन्ता (डी०एण्डपी०)/765के०वी०/  
सी० एण्ड सी०/सी०एम०यू०टी०/जानपद (i)/(ii)  
पारेषण मध्य/पूर्व/पश्चिम/दक्षिण  
उ० प्र० पावर ट्रांसमिशन कारपोरेशन लि०  
लखनऊ/इलाहाबाद/मेरठ/आगरा

**विषय:-GST- ANTI PROFITEERING एवं CIRCULAR सं० 34/8/2018 से सम्बन्धित दिशा-निर्देश।**

- (1) CGST Act 2017 में Anti Profiteering का उल्लेख धारा 171 में किया गया है, जो कि इस प्रकार है:- Any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices.

उपरोक्त के अनुसार GST लागू होने के उपरान्त इनपुट टैक्स क्रेडिट व्यवस्था के चलते दरों में आयी कमी का लाभ विक्रेता/सेवा प्रदाता द्वारा क्रेता/सेवा प्राप्तकर्ता को उपलब्ध कराना है। इस धारा के अनुसार दरों में आयी कमी का लाभ क्रेता/सेवा प्राप्तकर्ता को उपलब्ध कराने का दायित्व विक्रेता/सेवा प्रदाता का है।

जैसा कि संज्ञान में आया है कि अनुबंध में लिखने के बावजूद ठेकेदार/विक्रेता/सेवा प्रदाता दरों में कमी का लाभ निगम को उपलब्ध नहीं करा रहे हैं। ऐसी परिस्थिति में दूसरे पक्ष से बैठक कर बातचीत किया जाना एवं दरों में कमी को लेकर Self Declaration एवं CA Certificate (By Company's statutory auditor) लिया जाना उचित विकल्प प्रतीत होता है। Self Declaration का प्रारूप Annexure-A में संलग्न है।

- (2) Tax Research Unit, Ministry of Finance, Government of India द्वारा जारी किये गये सर्कुलर संख्या 34/8/2018- GST दिनांक 01.03.2018 के बिन्दु संख्या 4 के अनुसार Transmission अथवा Distribution Utility द्वारा प्रदान की जा रही Transmission एवं Distribution सेवाएं ही GST में कर मुक्त सेवाएं मानी गयी हैं। इसके अलावा Transmission अथवा Distribution Utility द्वारा प्रदान की जा रही अन्य सेवाएं (Ancillary Services) GST के दायरे में आयेंगी। सर्कुलर में वर्णित बिन्दु सं०- 4 इस प्रकार है:-

Service by way of transmission or distribution of electricity by an electricity transmission or distribution utility is exempt from GST under notification No. 12/2017- CT (R), Sl. No. 25. The other services such as-

- Application fee for releasing connection of electricity.
- Rental Charges against metering equipment.
- Testing fee for meters/transformers, capacitors etc.

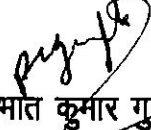
iv. Labour charges from customers for shifting of meters or shifting of service lines.

v. Charges for duplicate bill.

Provided by DISCOMS to consumer are taxable.

कृपया उपरोक्त दिशा-निर्देश का पालन सुनिश्चित करें।

संलग्नक:-यथोपरोक्त


  
(प्रभात कुमार गुप्ता)  
उप महाप्रबन्धक  
(कारपोरेट टैक्स)

पत्र सं०: 09/उ०म०प्र०(टैक्स)/जी०एस०टी० सैल/2017-18 तददिनांक

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित

- 1- मुख्य महाप्रबन्धक (वित्त एवं लेखा), उ० प्र० पावर ट्रान्समिशन कारपोरेशन लि०, शक्ति भवन लखनऊ।
- 2- उप महाप्रबन्धक (लेखा), परिक्षेत्रीय लेखा कार्यालय, पारेषण मध्य/पूर्व/पश्चिम/दक्षिण, लखनऊ/इलाहाबाद/मेरठ/आगरा।
- 3- उप महाप्रबन्धक (लेखा)/उप महाप्रबन्धक (निधि), उ० प्र० पावर ट्रान्समिशन कारपोरेशन लि०, शक्ति भवन लखनऊ।
- 4- अधिशाषी अभियन्ता, सम्बद्ध निदेशक (ऑपरेशन), उ०प्र० पावर ट्रान्समिशन कारपोरेशन लि०, 11वां तल शक्ति भवन विस्तार, को वेबसाइट पर अपलोड करने हेतु।

संलग्नक:-यथोपरोक्त

  
(प्रभात कुमार गुप्ता)  
उप महाप्रबन्धक  
(कारपोरेट टैक्स)



**F. No. 354/17/2018-TRU**

Government of India  
Ministry of Finance  
Department of Revenue  
Tax research Unit

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Room No. 146G, North Block,  
New Delhi, 1<sup>st</sup> March 2018

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/  
Commissioner of Central Tax (All) /  
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Subject: Clarifications regarding GST in respect of certain services**

I am directed to issue clarification with regard to the following issues as approved by the Fitment Committee to the GST Council in its meeting held on 9<sup>th</sup>, 10<sup>th</sup> and 13<sup>th</sup> January 2018:-

S. No.	Issue	Clarification
1.	Whether activity of bus body building, is a supply of goods or services?	In the case of bus body building there is supply of goods and services. Thus, classification of this composite supply, as goods or service would depend on which supply is the principal supply which may be determined on the basis of facts and circumstances of each case.
2.	Whether retreading of tyres is a supply of goods or services?	In retreading of tyres, which is a composite supply, the pre-dominant element is the process of retreading which is a supply of service. Rubber used for retreading is an ancillary supply. Which part of a composite supply is the principal supply, must be determined keeping in view the nature of the supply involved. Value may be one of the guiding factors in this determination, but not the sole factor. The primary question that should be asked is what is the essential nature of the composite supply and which element of

		<p>the supply imparts that essential nature to the composite supply.</p> <p>Supply of retreaded tyres, where the old tyres belong to the supplier of retreaded tyres, is a supply of goods (retreaded tyres under heading 4012 of the Customs Tariff attracting GST @ 28%)</p>
3.	<p>Whether Priority Sector Lending Certificates (PSLCs) are outside the purview of GST and therefore not taxable?</p>	<p>In Reserve Bank of India FAQ on PSLC, it has been mentioned that PSLC may be construed to be in the nature of goods, dealing in which has been notified as a permissible activity under section 6(1) of the Banking Regulation Act, 1949 vide Government of India notification dated 4<sup>th</sup> February, 2016. PSLC are not securities. PSLC are akin to freely tradeable duty scrips, Renewable Energy Certificates, REP license or replenishment license, which attracted VAT.</p> <p>In GST there is no exemption to trading in PSLCs. Thus, PSLCs are taxable as goods at standard rate of 18% under the residuary S. No. 453 of Schedule III of notification No. 1/2017-Central Tax(Rate). GST payable on the certificates would be available as ITC to the bank buying the certificates.</p>
4.	<p>(1) Whether the activities carried by DISCOMS against recovery of charges from consumers under State Electricity Act are exempt from GST?</p> <p>(2) Whether the guarantee provided by State Government to state owned companies against</p>	<p>(1) Service by way of transmission or distribution of electricity by an electricity transmission or distribution utility is exempt from GST under notification No. 12/2017- CT (R), Sl. No. 25. The other services such as, -</p> <ul style="list-style-type: none"> <li>i. Application fee for releasing connection of electricity;</li> <li>ii. Rental Charges against metering equipment;</li> <li>iii. Testing fee for meters/ transformers, capacitors etc.;</li> <li>iv. Labour charges from customers for shifting of meters or shifting of service lines;</li> </ul>

	guarantee commission, is taxable under GST?	v. charges for duplicate bill; provided by DISCOMS to consumer are taxable.  (2) The service provided by Central Government/State Government to any business entity including PSUs by way of guaranteeing the loans taken by them from financial institutions against consideration in any form including Guarantee Commission is taxable.
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2. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.