



PUNJAB STATE TRANSMISSION CORPORATION LIMITED

Regd. Office: PSEB, HEAD OFFICE, THE MALL,
OFFICE OF: Financial Advisor, IIIrd FLOOR, SHAKTI SADAN,
PATIALA-147001, Punjab, India.
Corporate Identity Number: U40109PB2010SGC033814.
TEL: 96461-19280, FAX- 0175-2206523.
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Office Order No. 3 /CPC/GST-1 DATED:- 28.07.2017

To

All Addl. SEs/Sr.Xens/AOs, (All Accounting Units)
Under PSTCL.

Memo. No. 1898/1942/CPC/GST-1

Date:-28.07.2017

Sub: Implementation of GST in PSTCL.

The Government of India has passed the GST bill which has been implemented w.e.f. 01 July, 2017. GST identification number (GSTIN) of PSTCL is **03AAFCP4714JIZK**

With the introduction of GST w.e.f 01 July 2017, PSTCL has been centrally registered. As per GST Act, PSTCL has to file GSTR-1 return for Interstate and Intrastate sales. The responsibility of filing the consolidated return for PSTCL up to 10th of the following month has been entrusted with this office. Similarly, GSTR-2 will be generated by GSTN for the purchases made by all the concerned offices under PSTCL. For the purchases made by various competent authorities in PSTCL a consolidated return GSTR-2 after matching the respective purchases by concerned offices with the Sales/Services made and reported by Vendors/Service providers is to be filed by this office. This however shall be entirely on the inputs received from concerned offices in PSTCL and within a stipulated period i.e by 15th of following month. In addition to above, PSTCL has to file returns GSTR-7 up to 10th of following month and GSTR-9 up to 31st December of next financial year. In nutshell, PSTCL has to file approximately 4 returns in a month, resulting in total (48+1=49) returns, including 1 no. annual return.

To carry on the work within stipulated period with accuracy, a software is being developed with the help of IT section of PSTCL. Formats for the information to be supplied by the different DDOs of PSTCL have been supplied to IT section. The process of providing the software is in progress. For the time being field offices are required to submit the following data as per time given below for filing of returns:-

Sr. No.	Name of Return	Date of submission by DDOs
1.	GSTR-1 return	upto 5 th of August for July month
2.	GSTR-2 return	upto 5 th of August for July month

Besides above PSTCL has to file consolidated return of supply of goods and services for the month of July, 2017 in Form GSTR-3B by 20th of August. So it is utmost necessary to submit the data to this office at the earliest. The information is required to be submitted in Excel format until and up to suitable software is made available for this purpose.

All the offices/DDOs in PSTCL are requested to adhere to the timelines and submit the information for filing of returns within the prescribed time. It is the duty of the officer concerned to ensure that all the transactions attracting GST (including purchase/services from unregistered persons, reverse charge mechanism) are reported to this office for filing of returns and the same have been checked and verified.

The responsibility for transactions which are not reported or are not checked and verified before reporting resulting in non-submission/wrong submission of GST returns shall be of the DDO concerned. This office will be filing the returns purely on the basis of inputs received from field offices, only and that also within the timeframe given in the GST. The requisite information should come in the MS-EXCEL and in soft copy through E-mail only at the following e-mail ID.

ao-gst@pstcl.org

The responsibility of non- submission or wrong submission of data will purely be of the DDO concerned. GSTIN should be entered on all purchases/services invoices for sale of Goods/Services rendered to be reported in GSTR-1 and for purchases/Services received including the purchases of goods and services attracting reverse charge mechanism in GSTR-2 (Details of supplies)

Matter may be treated as Most Urgent.


Joint Financial Advisor,
PSTCL, Patiala.

Endst. No. 1943/1977/CPC/GST-I

Dated:- 28.07.2017

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

1. Sr. PS to CMD, PSTCL, Patiala.
2. Sr. PS to Dir./F&C, PSTCL, Patiala.
3. Dy. Secretary to Dir./Tech, PSTCL, Patiala.
4. Dy. Secretary to Dir./Admn., PSTCL, Patiala.
5. Engineer-In-Chief/TS, PSTCL, Patiala.
6. Chief Engineer/P&M, PSTCL, Ludhiana.
7. Chief Engineer/HIS&D, PSTCL, Patiala.
8. Chief Engineer/ SLDC, PSTCL, Patiala.
9. Chief Financial Officer, PSTCL, Patiala.
10. Company Secretary, PSTCL, Patiala.
11. Chief Auditor, PSTCL, Patiala.
12. All Dy. CEs/SEs under PSTCL
13. All Dy. CAOs/Dy.FAs/Dy.CAs/PSTCL
14. Sr. Xen/IT for uploading the office order on PSTCL website.

For information of CMD
& Directors please.


Joint Financial Advisor,
PSTCL, Patiala.

Form GSTR-3B
[See Rule 61(5)]

Year	
Month	

1 GSTIN																				
2 Legal name of the registered person																				

3.1 Detail of Outward Supplies and Inward supplies liable to reverse charges

Nature of Supplies	Total Taxable Value	Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)					
(b) Outward taxable supplies (zero rated)					
(c) Other outward supplies, (Nil rated, exempted)					
(d) Inward supplies (liable to reverse charge)					
(e) Non GST outward supplies					

3.2 3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders

	Place of Supply (State/UT)	Total Taxable Value	Amount of Integrated Tax
1	2	3	4
Supplies made to Unregistered Persons			
Supplies made to Composition Taxable Persons			
Supplies made to UIN Holders			

4 Eligible ITC

Details	Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules				
(2) Others				
(C) Net ITC Available (A) – (B)				
(D) Ineligible ITC				
(1) As per section 17(5)				
(2) Others				

5 Values of exempt, nil-rated and non-GST inward supplies

Nature of supplies	Inter-State supplies	Intra-State supplies
1	2	3
From a supplier under composition scheme, Exempt and Nil rated supplyt		
Non GST supply		

6.1 Payment of Tax

Description	Tax payable	Paid through ITC				Tax Paid TDS/TCS	Tax/Cess paid in cash	Interest	Late Fee
		Integrated Tax	Central Tax	State/UT tax	Cess				
1	2	3	4	5	6	7	8	9	10
Integrated Tax									
Central Tax									
State/UT Tax									
Cess									

6.2 TDS/TCS Credit

Details	Integrated Tax	Central Tax	State/ UT Tax
1	2	3	4
TDS			
TCS			

Verification (by Authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Instructions:

- 1) Value of Taxable Supplies = Value of invoices + value of Debit Notes – value of credit notes + value of advances received for which invoices have not been issued in the same month – value of advances adjusted against invoices
- 2) Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately
- 3) Amendment in any details to be adjusted and not shown separately.

