



PUNJAB STATE TRANSMISSION CORPORATION LIMITED

(Regd. Office: PSEB Head Office, The Mall, Patiala-147001)

Corporate Identity Number: U40109PB2010SGC033814

O/o Chief Financial Officer (Taxation Section), Shakti Sadan, Patiala

www.pstcl.org e-mail: ao-taxation@pstcl.org

To

All Addl. SEs/Sr. Xens/AOs (DDOs) (through website)

Under PSTCL

Memo No: 50-92/CFO/GST-38

Dated: 20.02.2024

Subject: Regarding GST under Reverse Charge Mechanism (RCM) on the charges paid towards compensatory afforestation PV, CAMPA fund etc. as Services supplied by Government.

PSTCL Board of Directors in their 82nd meeting held on 20.01.2024 at Chandigarh decided on the CFO Agenda No. 137/CFO/GST/2022-23/FC-001 dated 15.01.2024 - Applicability of GST under Reverse Charge Mechanism on the fees deposited towards CAMPA(Compensatory Afforestation Management & Planning Authority) Fund to obtain Stage-II forest clearances as under :-

"Further Resolved that in future GST on fees will continue to be paid to Forest department towards CAMPA Fund to obtain Stage-II forest clearances to avoid Interest/Penalty till the refund application attains finality."

In view of the above, all the DDOs are requested to ensure timely deposit of GST under RCM on the fees paid for Forest clearances/ under CAMPA Fund in compliance of the above decision taken by the Board of Directors.

This issues with the approval of competent authority.

Harinder Singh
Accounts Officer/Taxation,
PSTCL, Patiala.

Endst No: 93-135/CFO/GST-38

Dated: 20.02.2024

Copy of the above is forwarded to the following for information and further necessary action please.

1. All EICs/Chief Engineers under PSTCL.
2. CAO/F&A, PSTCL Patiala.
3. Company Secretary, PSTCL, Patiala.
4. All Dy.CEs/SEs under PSTCL.
5. All Dy. CAOs under PSTCL.
6. All AOs under PSTCL (except DDOs).

Harinder Singh
Accounts Officer/Taxation,
PSTCL, Patiala.