



**PUNJAB STATE TRANSMISSION CORPORATION LIMITED**

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

**Corporate Identity Number - U40109PB2010SGC033814,**

**Office of CFO (Taxation Section), Shakti Sadan, Patiala**

**E-mail: [ao-taxation@pstcl.org](mailto:ao-taxation@pstcl.org), Tel/Fax No. 0175-2203637**

**GST Circular no. 08/2017**

To

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

Under PSTCL

Memo No: - <sup>3781/3827</sup>/Taxation/38

Dated: - 27.10.2017

**Sub: Exemption from the provisions of Section 9(4) of the CGST Act and 5(4) of the IGST Act, till 31<sup>st</sup> day of March, 2018.**

1. The Central Government vide Notification No. 38/2017 – Central Tax (Rate) dated 13th October, 2017 (copy of Notification attached), has amended Notification No. 8/2017 – Central Tax (Rate) dated 28th June, 2017 (which was issued u/s 9(4)) by omitting proviso under Paragraph 1 which deals with the exemption limit of Rs. 5000 per day available to the registered person on intra-state procurement of goods or services from any or all unregistered suppliers. Now, exemption shall be available to all the registered persons till March 31, 2018 without any limit in case of supply procured from unregistered supplier. Inter-state supplies received from unregistered supplier are also exempt under corresponding notification issued under IGST Act.
2. Therefore, if PSTCL will procure taxable goods/services from unregistered suppliers, shall not be required to pay GST under reverse charge mechanism U/s 9(4) of CGST/SGST Act, 2017 till March 31, 2018 with effect from 13th Oct, 2017. However tax under Reverse Charge shall be paid on the transactions incurred up to 12<sup>th</sup> October, 2017 as per earlier GST Circular no. 04/2017 dated 03.07.2017 issued by this office on the provisions of Time of Supply in case of Reverse Charge Basis.

**Example:**

1. If goods were received prior to 13<sup>th</sup> Oct, 2017 then liability to pay Reverse Charge tax u/s 9(4) shall arise.
2. If service was obtained in the month of September for which invoice was issued on 10th Sep, 2017 and payment to an unregistered supplier is not made till 12th Oct, 2017 then there would not be any reverse charge liability on such transactions.

3. **Further, it is brought to your notice that liability u/s 9(3) is not affected by this notification and the same must continue to be discharged under RCM as per GST Circular 4/2017 dated 03.07.2017.**
4. Further while submitting the information for the month of October, 2017 to the office of AO/CPC, supply of goods and services received before 13<sup>th</sup> October, 2017 on which RCM is applicable be reported as per earlier practice and supply of goods and services received on or after 13<sup>th</sup> October, 2017 shall be report in purchase from unregistered person as exempted supply shown in description of supply.

DA/as above

*Vijay Kumar*  
Accounts Officer/ Taxation  
PSTCL, Patiala.

Endst No: - *3828/3863* /Taxation/38

Dated: - 27.10.2017

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

1. Engineer-In-Chief/TS, PSTCL, Patiala.
2. Chief Engineer/SLDC, PSTCL, Patiala.
3. Chief Engineer/P&M PSTCL Ludhiana.
4. Chief Engineer/HIS&D PSTCL, Patiala.
5. Financial Advisor PSTCL Patiala.
6. Company Secretary, PSTCL.
7. Chief Auditor, PSTCL,-Patiala.
8. All Dy.CEs/SEs under PSTCL.
9. All Dy. CAOs / Dy. CAS / Dy. FAs under PSTCL.
10. All Addl. SEs/Sr. Xens (under PSTCL).
11. All AOs under PSTCL (other than DDOs).
12. SE/IT, PSTCL, Patiala for placing the circular on website of PSTCL.

*Vijay Kumar*  
Accounts Officer/Taxation  
PSTCL, Patiala.

CC:

1. Sr. PS to CMD, PSTCL, Patiala for kind information of CMD, please.
2. Sr. PS to Director/F&C, PSTCL, Patiala for kind information of Director, please.
3. Dy. Secy. to Director/Tech., PSTCL, Patiala for kind information of Director, please.
4. Sr. PS to Director/Admn., PSTCL, Patiala for kind information of Director, please.  
PSTCL, Patiala.

**[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]**

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs**

**Notification No. 38/2017 – Central Tax (Rate)**

New Delhi, the 13<sup>th</sup> October, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.8/2017- Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 680(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, the proviso under Paragraph 1 shall be omitted.

2. The exemption contained in the notification No. 8/2017-Central Tax (Rate) dated the 28<sup>th</sup> June, 2017 as amended by this notification shall apply to all registered persons till the 31<sup>st</sup> day of March, 2018.

[F. No.349/74/2017-GST (Pt.)]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: - The principal notification No.8/2017-Central Tax (Rate), dated the 28<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 680 (E), dated the 28<sup>th</sup> June, 2017.