



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

GST Circular 02/2024

To

All Addl. SEs/Sr. Xens/AOs (DDOs) (Through website),
Under PSTCL.

Memo No: 395-437 /CFO/Taxation-38/Vol-II

Dated: 10.10.2024

Sub: GST under Reverse charge on renting of any property other than residential dwelling.

Government of India, Ministry of Finance vide Notification No. 09/2024- Central Tax (Rate) dated 08.10.2024 (copy attached) (effective from 10th October-2024) has amended Notification No. 13/2017- Central Tax (Rate) dated 28.06.2017 by inserting Sr. No. 5AB as under:

SI. No.	Category of Supply of Services	Supplier of service	Recipient of Service
"5AB	<i>Service by way of renting of any property other than residential dwelling.</i>	<i>Any unregistered person</i>	<i>Any registered person"</i>

In view of above amendment, w.e.f. 10.10.2024, in case PSTCL avail the service by way of renting of any property other than residential dwelling from any unregistered person, GST under **Reverse Charge** provisions is required to be paid @ 18% (9% CGST +9% SGST) as applicable to HSN 997212.

This is for your information and further necessary action please.

This issues with the approval of competent authority.

DA/as above

Harminder Singh

Accounts Officer/Taxation,
PSTCL, Patiala.

Endst No: 438-478 /CFO/Taxation-38/Vol-II

Dated: 10.10.2024

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. All Dy.CEs/SEs under PSTCL.
4. Company Secretary, PSTCL, Patiala.
5. All Dy. CAOs under PSTCL.
6. All AOs under PSTCL (except DDOs).

Harminder Singh

Accounts Officer/Taxation,
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)

Notification No. 09/2024- Central Tax (Rate)

New Delhi, the 8th October, 2024

GSR.....(E).- In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), number 13/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 692(E), dated the 28th June, 2017, namely: -

1. In the said notification, in the Table, after serial number 5AA and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -

(1)	(2)	(3)	(4)
“5AB	Service by way of renting of any property other than residential dwelling.	Any unregistered person	Any registered person.”

2. This notification shall come into force with effect from the 10th day of October, 2024.

[F.No. 190354/149/2024-TO(TRU-II) – Part-I CBEC]

(Dilmil Singh Soach)
Under Secretary to the Government of India

Note: -The principal notification number 13/2017 -Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 692 (E), dated the 28th June, 2017 and was last amended *vide* notification number 14/2023 -Central Tax (Rate), dated the 19th October, 2023 published in the Gazette of India *vide* number G.S.R. 765(E), dated the 19th October, 2023.