



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 03/2024

To

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

Memo No: 497-539/CFO/Taxation-38/Vol-II

Dated: 08-11-2024

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

Earlier, vide PSTCL GST Circular No. 2/2024 dated 10.10.2024, instructions were issued regarding levy of GST under reverse charge on the services by way of renting **any property** other than residential dwelling in accordance with the notification issued by Government of India, Ministry of Finance vide Notification No. 09/2024- Central Tax (Rate) dated 08.10.2024 which amended the Notification No. 13/2017- Central Tax (Rate) dated 28.06.2017 by inserting S. No. 5AB as under:

SI. No.	Category of Supply of Services	Supplier of service	Recipient of Service
1	2	3	4
"5AB	Service by way of renting of any property other than residential dwelling.	Any unregistered person	Any registered person"

Now, Government of India, Ministry of Finance (Department of Revenue) has issued Corrigendum dated 22.10.2024 (Copy enclosed) to the notification No. 09/2024- Central Tax (Rate), dated the 8th October, 2024, in which it has been mentioned that against serial number 5AB, in the table, in column (2) in the line 12, "**any property**" may be read as "**any immovable property**". Accordingly, the amended entry 5AB is as follows:

SI. No.	Category of Supply of Services	Supplier of service	Recipient of Service
1	2	3	4
"5AB	Service by way of renting of any immovable property other than residential dwelling.	Any unregistered person	Any registered person"

Accordingly, w.e.f. 10.10.2024, in case PSTCL avails the service by way of renting **any immovable property** other than residential dwelling from any unregistered person, GST under Reverse Charge provisions (RCM) is required to be paid by PSTCL to tax department 18% (9% CGST + 9% SGST).

This is for your information and further necessary action please.

This issues with the approval of competent authority.

Harminder Singh

Accounts Officer/Taxation,
PSTCL, Patiala.

DA/as above

Endst No: 540-580/CFO/Taxation-38/Vol-II

Dated: 08-11-2024

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)

CORRIGENDUM

New Delhi, the 22nd October, 2024

GSR.....(E).- In the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.09/2024-Central Tax (Rate), dated the 8th October, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 623(E), dated the 8th October, 2024, at page number 24, against serial number 5AB, in the table, in column (2) in the line 12, *for* “any property” read “any immovable property”.

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

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