



उ०प्र० सरकार का उपक्रम

दक्षिणांचल विद्युत वितरण निगम लिमिटेड

(उ०प्र० सरकार का उपक्रम)

(ऊर्जा भवन, 220 के०वी० विद्युत उपकेन्द्र सिकन्दरा, बाई पास रोड, आगरा-282007)

CIN: U31200UP2003SGC027460 | E-mail: gstdvvn@gmail.com |

GSTIN: 09AACCD0695D1ZS

पत्रांक : 6787/द०वि०वि०नि०लि०/आगरा/जी०एस०टी०

दिनांक 27/07/2018

मुख्य अभियन्ता (वितरण)/सामग्री प्रबन्ध-1/II)
(तकनीकी)/वाणिज्य/जानपद,
दक्षिणांचल विद्युत वितरण निगम लिमिटेड,
आगरा/आगरा-द्वितीय/अलीगढ़/कानपुर/झाँसी/बाँदा।

अति महत्वपूर्ण

अधीक्षण अभियन्ता (मण्डार)/
अधिसासी अभियन्ता (विद्युत मण्डार खण्ड)
दक्षिणांचल विद्युत वितरण निगम लिमिटेड,
आगरा/अलीगढ़/कानपुर/झाँसी/बाँदा।

विषय: किसानों के निजी नलकूपों के नये कनेक्शन के संबन्ध में तैयार किये जाने वाले एस्टीमेट में जी०एस०टी० का प्रभारण।


महोदय,

कृपया पूर्व में निर्गत उपरोक्त विषयक पत्रांक 132/उमप्र(टैक्स)/जीएसटी सेल/2018 दिनांक 16.05.2018 का अवलोकन करें, जिसके द्वारा किसानों के निजी नलकूपों के कनेक्शन के संबन्ध में तैयार किये जाने वाले एस्टीमेट में जीएसटी प्रभारण की व्याख्या दी गयी थी।

उक्त अनुक्रम में उ०प्र० पावर कारपोरेशन लि० के पत्रांक संख्या 72/उ०म०प्र०(टैक्स)/जी०एस०टी० सेल/2018 दिनांक 27.07.2018 (छायाप्रति संलग्न) तथा भारत सरकार वित्त मंत्रालय द्वारा निर्गत की गयी नोटिफिकेशन संख्या 14/2018 Central Tax (Rate) दिनांक 26.07.2018 (छायाप्रति संलग्न) के अनुसार Services supplied by electricity distribution utilities by way construction, erection, commissioning or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agriculture use पर जीएसटी दर शून्य कर दी गयी है (दिनांक 27.07.2018 से प्रभावी)।

इस प्रकार विद्युत वितरण निगमों द्वारा किसानों को दी जाने वाली PTW Connection की सेवाएँ दिनांक 27.07.2018 से जीएसटी मुक्त है। कृपया उपर्युक्त Notification के अनुसार वितरण खण्डों के स्तर से कार्यवाही सुनिश्चित कराने का कष्ट करें।

संलग्न:- उपरोक्तानुसार


(डी०के० अग्रवाल)
महाप्रबन्धक (वित्त)

पत्रांक 6787/द०वि०वि०नि०लि०/आगरा/जीएसटी/दिनांक 27/07/2018

प्रतिलिपि निम्नलिखित को उपरोक्तानुसार आवश्यक कार्यवाही हेतु प्रेषित :-

1. निदेशक (तकनीकी/वाणिज्य/का०प्र० एवं प्रशा०), द०वि०वि०नि०लि०, आगरा।
2. उपमुख्य लेखाधिकारी, क्षेत्रीय लेखा कार्यालय, द०वि०वि०नि०लि०, आगरा/आगरा-द्वितीय/अलीगढ़/कानपुर/झाँसी/बाँदा।
3. समस्त अधीक्षण अभियन्ता, द०वि०वि०नि०लि०।
4. समस्त आहरण एवं वितरण अधिकारी, द०वि०वि०नि०लि०।

(डी०के० अग्रवाल)
महाप्रबन्धक (वित्त)



उत्तर प्रदेश पावर कारपोरेशन लिमिटेड

(उ०प्र० सरकार का उपक्रम)

U.P. Power Corporation Limited

(U.P. Government Undertaking)

CIN: U32201UP1999SGC024928

कारपोरेट टैक्स (जी०एस०टी० सैल) Corporate Tax (GST CELL)

कमरा नं० 320, तृतीय तल, शक्ति भवन, 14 अशोक मार्ग, लखनऊ-226001

Room No. 320, IIIrd Floor, Shakti Bhawan, 14-Ashok Marg, Lucknow-226001

पत्र सं० 72 /30म०प्र०(टैक्स)/जी०एस०टी० सैल/2018

दिनांक: 27.07.2018

महत्वपूर्ण अधिसूचना दिनांक
27.07.2018 से प्रभावी

प्रबन्ध निदेशक,
पूर्वांचल / पश्चिमांचल / मध्यांचल / दक्षिणांचल,
विद्युत वितरण निगम लि०,
वाराणसी / मेरठ / लखनऊ / आगरा।

विषय:- किसानों के निजी नलकूपों के नये कनेक्शन के संबंध में तैयार किये जाने वाले एस्टीमेट में जी०एस०टी० का प्रभारण।

महोदय,

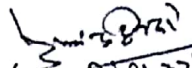
कृपया पूर्व में निर्गत उपरोक्त विषयक पत्रांक 132/उमप्र(टैक्स)/जीएसटी सैल/2018 दिनांक 16.05.2018 का अवलोकन करें, जिसके द्वारा किसानों के निजी नलकूपों के कनेक्शन के संबंध में तैयार किये जाने वाले एस्टीमेट में जीएसटी प्रभारण की व्याख्या दी गयी थी।

उक्त अनुक्रम में भारत सरकार, वित्त मंत्रालय द्वारा निर्गत की गयी Notification संख्या 14/2018-Central Tax (Rate) दिनांक 26.07.2018 (छायाप्रति संलग्न) के अनुसार Services supplied by electricity distribution utilities by way of construction, erection, commissioning or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agriculture use पर जीएसटी दर शून्य कर दी गयी है (दिनांक 27.07.2018 से प्रभावी)।

इस प्रकार विद्युत वितरण निगमों द्वारा किसानों को दी जाने वाली PTW Connection की सेवाएं दिनांक 27.07.2018 से जीएसटी मुक्त है। कृपया उपर्युक्त Notification के अनुसार वितरण खण्डों के स्तर से कार्यवाही सुनिश्चित कराने का कष्ट करें।

संलग्न:- उपरोक्तानुसार।

भवदीय,


(सुधांशु द्विवेदी) 27/7/18
निदेशक (वित्त)

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION
3, SUB-SECTION (i)]
Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 14/2018- Central Tax (Rate)

New Delhi, the 26th July, 2018

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 further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.12/2017- 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. 691(E), dated the 28th June, 2017, namely:-

In the said notification, -
(i) in the Table, -

- (a) against serial number 4, in the entry in column (3), the words "Central Government, State Government, Union territory, local authority or" shall be omitted;
- (b) against serial number 5, in the entry in column (3), the words "Central Government, State Government, Union territory, local authority or" shall be omitted;
- (c) after serial number 9C and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"9D	Chapter 99	Services by an old age home run by Central Government, State Government or by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) to its residents (aged 60 years or more) against consideration upto twenty-five thousand rupees per month per member, provided that the consideration charged is inclusive of charges for boarding, lodging and maintenance.	Nil	Nil";

(d) after serial number 10 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"10A	Heading 9954	Services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agricultural use.	Nil	Nil";

(e) against serial number 14, in the entry in column (3), for the words "declared tariff", the words "value of supply" shall be substituted;

(f) against serial number 19A, in the entry in column (5), for the figures "2018", the figures "2019" shall be substituted;

(g) against serial number 19B, in the entry in column (5), for the figures "2018", the figures "2019" shall be substituted;

(h) after serial number 24 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"24A	Heading 9967 or Heading 9985	Services by way of warehousing of minor forest produce.	Nil	Nil";

(i) after serial number 31 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"31A	Heading 9971 or Heading 9991	Services by Coal Mines Provident Fund Organisation to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (46 of 1948).	Nil	Nil
31B	Heading 9971 or Heading 9991	Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee.	Nil	Nil";

(j) after serial number 34 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"34A	Heading 9971	Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings(PSUs) by way of guaranteeing the loans taken by such undertakings or PSUs from the financial institutions.	Nil	Nil";

(k) against serial number 36A, in the entry in column (3), after figures "36", the word and figures "or 40" shall be inserted;

(l) after serial number 47 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"47A	Heading 9983 or Heading 9991	Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators.	Nil	Nil";

(m) after serial number 55 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"55A	Heading 9986	Services by way of artificial insemination of livestock (other than horses).	Nil	Nil";

(n) after serial number 65A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"65B	Heading 9991 or any other Heading	Services supplied by a State Government to Excess Royalty Collection Contractor (ERCC) by way of assigning the right to collect royalty on behalf of the State Government on the mineral dispatched by the mining lease holders. <i>Explanation.-</i> "mining lease holder" means a person who has been granted mining lease, quarry lease or license or other mineral concession under the Mines and	Nil	Provided that at the end of the contract period, ERCC shall submit an account to the State Government and certify that the amount of goods and services tax deposited by mining lease holders on royalty is more than the goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and

		Minerals (Development and Regulation) Act, 1957 (67 of 1957), the rules made thereunder or the rules made by a State Government under sub-section (1) of section 15 of the Mines and Minerals (Development and Regulation) Act, 1957.		where such amount of goods and services tax paid by mining lease holders is less than the amount of goods and services tax exempted, the exemption shall be restricted to such amount as is equal to the amount of goods and services tax paid by the mining lease holders and the ERCC shall pay the difference between goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and goods and services tax paid by the mining lease holders on royalty.”;
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(o) after serial number 77 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“77A	Heading 9995	Services provided by an unincorporated body or a non-profit entity registered under any law for the time being in force, engaged in,- (i) activities relating to the welfare of industrial or agricultural labour or farmers; or (ii) promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities and protection of environment, to its own members against consideration in the form of membership fee upto an amount of one thousand rupees (Rs 1000/-) per member per year.	Nil	Nil”;

(ii) in paragraph 3, in the Explanation, after clause (iii), the following clause shall be inserted, namely: -

“(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students.”.

2. This notification shall come into force with effect from 27th of July, 2018.

[F. No.354/13/2018 -TRU]

(Gunjan Kumar Verma)

Under Secretary to the Government of India

Note: -The principal notification No. 12/2017 - Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 691 (E), dated the 28th June, 2017 and was last amended by notification No. 2/2018 - Central Tax (Rate), dated the 25th January, 2018 *vide* number G.S.R. 65(E), dated the 25th January, 2018.