

**TAMIL NADU GENERATION AND DISTRIBUTION CORPORATION LIMITED,  
(ACCOUNTS BRANCH)**

**(Taxation Division)**

From  
M.Manoharan, M.Com., ACMA,  
Director (Finance) (a/c)  
144, Anna Salai  
Chennai – 600 002

To  
All Chief Engineers  
All Superintending Engineers  
All Financial Controllers  
All DDO's Head Quarters

Lr.No.CFC/GL/FC/ACCTS/DFC/AO/Tax/F.GST - 7/D.NO. 65 /2017/dt. 7.7.2017.

Sir,

Sub: GST – Implemented from 1<sup>st</sup> July 2017 – Action points for smooth transition to GST regime – Guidelines for adherence – reg.

Ref: Lr.No.CFC/GL/FC/ACC/DFC/AO/Tax/F.GST - 2/D.NO.38/2017 dt.16.06.2017

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TANGEDCO has migrated into GST regime on 15.06.2017 by duly uploading various mandatory data as required by the GST portal. The provisional ID issued to TANGEDCO is **33AADCT4784E1ZC**. The details are also posted in TANGEDCO webportal.

**I. Back ground:**

**Goods and Services Tax [GST] as a modern law, has been brought after Article 366(12A) of the Constitution as amended by 101st Constitutional Amendment Act, 2016. GST is an indirect tax system, commonly used by both the Central Government and the State/UT Governments on goods and services. GST is a destination based tax on consumption of goods and services. It is proposed to be levied at all stages right from manufacture up to final consumption with credit of taxes paid at previous stages available as setoff. In a nutshell, only value addition will be taxed and burden of tax is to be borne by the final consumer. GST has been rolled out w.e.f. 01.07.2017, across India.**

**GST merges various indirect taxes that were levied by**

**(i) Central Govt:**

- a. Central Excise duty
- b. Duties of Excise (Medicinal and Toilet Preparations)
- c. Additional Duties of Excise (Goods of Special Importance)
- d. Additional Duties of Excise (Textiles and Textile Products)
- e. Additional Duties of Customs (commonly known as CVD)
- f. Special Additional Duty of Customs (SAD)
- g. Service Tax
- h. Central Surcharges and Cesses so far as they relate to supply of goods and services

**(ii) State Govt:**

- a. State VAT

- b. Central Sales Tax
- c. Luxury Tax
- d. Entry Tax (all forms)
- e. Entertainment and Amusement Tax (except when levied by the local bodies)
- f. Taxes on advertisements
- g. Purchase Tax
- h. Taxes on lotteries, betting and gambling
- i. State Surcharges and Cesses so far as they relate to supply of goods and services

## **II. GST – NATURE AND TYPE**

India being a federal country, a dual GST system with the Centre and States simultaneously levying it on a common tax base was contemplated and executed. The GST to be levied by the Centre on intra-State supply of goods and / or services would be called the Central GST (CGST) and that to be levied by the States/ Union territory would be called the State GST (SGST)/ UTGST. Similarly, Integrated GST (IGST) will be levied and administered by Centre on every inter-state supply of goods and services.

### **Illustration**

To illustrate, assuming GST rate is 18% on services, in case of intra-state supply, both CGST and SGST would be applicable at 9% respectively (the state and central share 50% each). Whereas in case of inter-state supply a single tax called IGST would be applicable at 18% on the base amount.

### **Intra state/Inter state supply of goods or services:**

The location of the supplier and the place of supply determine whether the supply is to be treated as intra state supply or inter-state supply.

Nature	Location of the supplier	Place of supply
Intra state (within the state) (both Central GST and State GST applicable)	within same state	
Inter state (state to state) (Integrated GST applicable)	In different state	In different state

Thus, where the location of the supplier and the place of supply are in same state, it will be intrastate and where they are in different states, it will be inter-state supplies.

## **III. RATE OF TAXES:**

### **GST Rates on Goods :**

GST council has decided 5 tax slab structure for goods i.e., 0%,5%,12%,18% and 28%. Further GST council had also provided a Compensation Cess over the above rates on certain goods like coal, motor vehicles, tobacco products, etc.,

### **GST Rates on services:**

Similarly, for service sector, GST council had rolled out GST rates of 0%, 5%, 12%, 18%, 28%.

The several **GST rates** (inclusive of **Reverse Charge Mechanism**) are listed in the following Notifications;

#### IGST RATES

Notification No.1/2017-Integrated Tax (Rate) dt 28.06.2017	Notifies the rate schedule on goods.
Notification No.2/2017-Integrated Tax (Rate) dt 28.06.2017	Notifies the exemption of inter-State supplies of goods
Notification No.4/2017-Integrated Tax (Rate) dt 28.06.2017	Notifies Reverse charge on certain goods
Notification No.8/2017-Integrated Tax (Rate) dt 28.06.2017	Notifies Rate for services
Notification No.9/2017-Integrated Tax (Rate) dt 28.06.2017	Notifies Exemption of services from IGST
Notification No.10/2017-Integrated Tax (Rate) dt 28.06.2017	Notifies reverse charge on services.

#### CGST RATE

Notification No.1/2017-Central Tax (Rate) dt 28.06.2017	Notifies the CGST rate schedule for goods.
Notification No.2/2017-Central Tax (Rate) dt 28.06.2017	Notifies the exemption of intra-State supplies of goods
Notification No.4/2017-Central Tax (Rate) dt 28.06.2017	Reverse charge on certain goods
Notification No.11/2017- Central Tax (Rate) dt 28.06.2017	Rate for services
Notification No.12/2017- Central Tax (Rate) dt 28.06.2017	Exemption of services from IGST
Notification No.13/2017- Central Tax (Rate) dt 28.06.2017	Reverse charge on services

#### SGST Rate

GO (MS) No.62 dt 29.6.2017	Notifies the SGST rate schedule for goods.
GO (MS) No. 63 dt 29.6.2017	Notifies the exemption of intra-State supplies of goods
GO (MS) No.65 dt 29.6.2017	Reverse charge on certain goods
GO (MS) No.72 dt 29.6.2017	Rate for services
GO (MS) No.73 dt 29.6.2017	Exemption of services from SGST
GO (MS) No.74 dt 29.6.2017	Reverse charge on services

**IV. SPECIFIC ISSUES FOR TANGEDCO FOR THE GST REGIME COMPARED TO EARLIER TAX REGIME**

<b><u>Issues</u></b>	<b><u>Prior to GST</u></b>	<b><u>After GST</u></b>
Registration	Separate registration of various functional units of Tangedco.	A single, common registration alone is feasible, as under GST provisions, its PAN based registration.
Record keeping and Compliance of law and procedure, particularly issue of invoices.	Separate and independent maintenance of records and also individual compliance of law and procedure by each one of the registered units of TANGEDCO, was followed.	Centralised compliance is required. Therefore, data sharing, data mining, data compilation and date feeding etc. well within the stipulated date of filing of returns under GST need to be worked out.
Payment of Duties/Taxes/Exemptions	TANGEDCO previously availed exemption and concessional rate of VAT	GST on Goods i.e. sale of fly ash, scraps <b>except Electrical Energy</b> is applicable.  GST on Services i.e. Support Services, Training , Testing, Renting of property, other support services, etc are applicable.
Reverse Charge liabilities on TANGEDCO - Works contract, Rent-a-cab, legal, Security, Manpower recruitment etc.	Under Notification No. 30/2012 ST, TANGEDCO was discharging the Service Tax.	TANGEDCO is liable to pay GST for certain specific categories of services under Reverse Charge Mechanism.  Further, when any Goods or Services availed from unregistered person under GST, TANGEDCO has to pay applicable GST directly to the Govt. Separate Reporting of such payment also has to be made.
<b>INPUT TAX CREDIT</b>		
Input tax credit	Under Cenvat Credit Rules, 2004, there was no occasion for TANGEDCO to avail the credit, as most of its activities were either	The eligibility to avail input tax credit, their usage etc. under GST may have to be thoroughly studied and suitable guidance would be

	non-taxable / exempted under the Central Excise / Service Tax.	given, shortly.
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**V OTHER ISSUES UNDER GST:-**

**(1) Taxable event in GST:**

Taxable event in GST is supply of Goods or Services or Both.

- A. If the supply is single goods, the rate as per the Notifications available in the GST web portal would be applicable.
- B. Similarly, when the supply is single service, the rate as per the Notifications available in the GST web portal would be applicable.

**C. Supply of Service and Goods:**

When there is a combined supply of many goods / services, it has to be determined whether it is a Composite supply or Mixed supply of goods or services :

**(a) COMPOSITE SUPPLY:**

A composite supply is the one where all the goods or services or a combination has to be supplied together i.e., naturally bundled and there would be a Principal Supply that could be identified (Ex. Supply of Machinery with packaging, insurance and freight – the principal supply is machinery). In this case, the rate of principal supply will be applied on entire value.

**(b) MIXED SUPPLY:**

A mixed supply is where the goods or services or the combination thereof which could be individually supplied (like Pizza and Coke) but sold together at a single price. In this case, the highest rate to the good in that mix is applied on all the goods.

**(2) Schedule II of GST Act:**

The criteria for demarcation of nature as goods or services in respect of specific transactions are specified in Schedule II of GST Act. Similarly, Schedule I and III may also be read and understood from the above Act.

**(3) Works contract:**

Works Contract: Clause (119) of section 2 of CGST defines a works contract as a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract.

Entry 6 of Schedule II to the CGST considers works contract under section 2(119) as **composite supply of services @ 18% GST.**

#### **(4) COMPOSITION SCHEME:**

A registered taxpayer, whose aggregate turnover does not exceed Rupees Seventy five lakh in the preceding financial year may opt for "**Composition Scheme**" by which such person is paying GST of 1% for manufacture, 2% for trading and 5% in case of restaurant services, by themselves on quarterly basis. When TANGEDCO purchases Goods from such persons, there **shall not be any tax component in their invoice.**

#### **(5) INPUT TAX CREDIT (ITC):**

A registered person is entitled to take credit of input tax charged on supply of goods or services or both to him which are used or intended to be used in the course or furtherance of business, subject to other conditions and restrictions.

It also includes tax paid on reverse charge basis and Integrated GST charged on import of goods. It includes taxes paid on input goods, input services and capital goods. Credit of tax paid on capital goods is permitted to be availed in one instalment.

In TANGEDCO also, there is possibility of availing Input Tax Credit (ITC) on the taxable supply of Goods or Services or Both. The GST paid on the inputs involved in the supply of Taxable Goods / Services could be adjusted against the collections of GST by TANGEDCO and net amount alone may be remitted to Govt. This would provide certain cash flow savings to TANGEDCO, only to the extent of Input GST on the GST recovered on the taxable supply of Goods and Services.

#### **A.CONDITIONS NECESSARY FOR OBTAINING ITC**

Following four conditions are to be satisfied by the registered taxable person for obtaining ITC:

- (a) he is in possession of tax invoice or debit note or such other tax paying documents as may be prescribed;
- (b) he has received the goods or services or both;
- (c) the supplier has actually paid the tax charged in respect of the supply to the government; and
- (d) the supplier has furnished the return.

#### **B.UTILISATION OF INPUT TAX CREDIT:**

The input tax credit of CGST, SGST, IGST are available for TANGEDCO could be utilized as below:

1. Input SGST can be adjusted against SGST liability first and then IGST liability.
2. CGST can be adjusted CGST first and then IGST liability.
3. IGST can be adjusted against IGST liability first then CGST liability then SGST.

Please note that SGST credit cannot be adjusted against output CGST liability and vice versa.

## **VI.RETURNS:**

### **A. Uploading details of outward supplies :**

#### **(1) GSTR 1:**

Every registered person is required to upload invoice wise (item level) details of sale of goods and services (outward supplies) on monthly basis by the 10<sup>th</sup> of the subsequent month in form GSTR1 on GSTN portal. **Since TANGEDCO supplies both taxable and exempted goods, GSTR 1 need to be filed.**

The details of outward supply of goods and services shall include

- a. Invoice wise details of all:
  - Interstate and Intrastate supplies made to registered persons and
  - Interstate supplies with invoice value more than Rs 2.5 lakh made to unregistered persons;
- b. Consolidated details of all:
  - Intra state supplies made to unregistered persons for each rate of tax and State wise interstate supplies with invoice value upto Rs.2.5 lakh made to unregistered persons for each rate of tax.
- c. Debit and credit notes if any issued during the month for invoices issued.
- d. Exempted outward supplies – sale of power to Registered person and also to Unregistered person.
- e. Consolidated details of advance received for both intrastate and interstate as well advance adjusted against the supplies for the month reported.

#### **(2) GSTR 2A**

There is no need to file GSTR 2A. It is a read-only document provided in portal automatically, so that TANGEDCO have a record of all the invoices received from various goods and service suppliers on monthly basis.

The GSTR 2A is automatically generated in two scenarios :

When GSTR 1/5/6/7/8 of the counterparty have been filed before filing of our GSTR, details will be auto populated in the GSTR 2A of the current tax period.

When GSTR 1/5/6/7/8 of the counterparty have been filed after filing of our GSTR 2, details will be auto populated in the GSTR 2A of the next tax period.The GSTR 2A has four sections

**PART-A** auto populated from GSTR 1/ GSTR 5 that consist of 3 tables

Table 3: Inward supplies received from a registered person other than the supplies attracting reverse charge.

Table 4: Inward supplies received from a registered person on which tax is to be paid on reverse charge. Eg vehicle hire, Advocate fees, etc

Table 5: Debit/Credit notes (including amendments thereof) received during current tax period.

**PART B** auto populated from GSTR 6 that **consist of only 1 table**

Table 6: ISD credit (including amendments thereof) received. Presently, TANGEDCO has no ISD registration.

**PART C** auto populated from GSTR 7 that **consist of only 1 table**

Table 7: TDS Credit (including amendments thereof) received. Presently, TDS provisions are yet to be notified.

7A: TDS

**PART D** – auto populated from GSTR 8 (TCS credits received). Presently, TCS provisions are yet to be notified.

**(3) GSTR-3**

GSTR 3 is a combination of GSTR1 and GSTR2 which will be automatically generated. It gives the summary of total supplies, output tax liability, input tax credit and the difference between the two is the final tax liability for the month.

**The process of GSTR 1, 2 and 3 are detailed below:**



Both parties will pay the amount drafted in GSTR-3 return and will debit the ITC ledger and cash ledger and mention the debit entry No. in the GSTR-3 return and would submit the same by 20th of succeeding month.

**VII. Point of Taxation under GST:**

**Liability to pay tax on Goods:**

As per Sec 12 of the CGST Act, 2017

(1) The liability to pay tax on goods shall be the earlier of the following dates, namely:—

(a) the date of issue of invoice by the supplier or the last date on which he is required, under sub-section (1) of section 31, to issue the invoice with respect to the supply; or

(b) the date on which the supplier receives the payment with respect to the supply:



*Explanation 1.*--For the purposes of clauses (a) and (b), "supply" shall be deemed to have been made to the extent it is covered by the invoice or, as the case may be, the payment.

*Explanation 2.*--For the purposes of clause (b), "the date on which the supplier receives the payment" shall be the date on which the payment is entered in his books of account or the date on which the payment is credited to his bank account, whichever is earlier.

### **Liability to pay tax on services:**

As per Sec 13 of the CGST Act, 2017, the liability to pay tax on services shall be the earliest of the following dates, namely:—

(a) the date of issue of invoice by the supplier, if the invoice is issued within the period prescribed under sub-section (2) of section 31 or the date of receipt of payment, whichever is earlier; or

(b) the date of provision of service, if the invoice is not issued within the period prescribed under sub-section (2) of section 31 or the date of receipt of payment, whichever is earlier; or

(c) the date on which the recipient shows the receipt of services in his books of account, in a case where the provisions of clause (a) or clause (b) do not apply:

*Explanation.*--For the purposes of clauses (a) and (b)--

(i) the supply shall be deemed to have been made to the extent it is covered by the invoice or, as the case may be, the payment;

(ii) "the date of receipt of payment" shall be the date on which the payment is entered in the books of account of the supplier or the date on which the payment is credited to his bank account, whichever is earlier.

### **VIII Reverse Charge Mechanism**

In respect of certain goods and services availed, liability to pay GST is by the recipient i.e. TANGEDCO arise.

#### **A)Purchase from Unregistered Person :**

If TANGEDCO opts to purchase goods or services from non-registered persons / entities, **TANGEDCO is liable to pay GST under reverse charge mechanism** and observe all the procedural requirements associated with it. Therefore it should be ensured that all purchase of goods or services are from GST registered person only. All the Contractors, Suppliers, Service Providers may be requested to get GST registration for dealing any business activity with TANGEDCO. Under CGST and SGST notifications, exemption is available for aggregate value of supplies of goods or services or both of Rs.5000/- per day. **Since TANGEDCO has single GST registration as a whole this exemption cannot be availed.**

#### **B) Notified categories of supplies under reverse charge**

Example:

1. Services provided or agreed to be provided by a goods transport agency (GTA) in respect of transportation of goods by road
2. Services provided by Advocates
3. Services provided or agreed to be provided by Government or local authority excluding -

- (1) renting of immovable property, and
- (2) services specified below
  - (i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Government;
  - (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport.
- 4. Services of a director to a company

**Accrual of GST liability under reverse charge:**

**1) In case of supply of Goods, GST is payable at the earliest of the following dates, namely:—**

- (a) the date of the receipt of goods; or
- (b) the date on which payment is made;  
or
- (c) the date immediately following thirty days from the date of issue of invoice

Provided that where it is not possible to determine the time of supply under clause (a) or clause (b) or clause (c), the time of supply shall be the date of entry in the books of account of TANGEDCO.

**2) In case of supply of Services, GST is payable at the earliest of the following dates, namely:—**

- (a) the date of payment or
- (b) the date immediately following sixty days from the date of issue of invoice or any other document, by whatever name called, in lieu thereof by the supplier:

Provided that where it is not possible to determine the time of supply under clause (a) or clause (b), the time of supply shall be the date of entry in the books of account of TANGEDCO

**VIII. INVOICE:**

Tax invoice shall be raised for every taxable supply of goods and services duly consisting of applicable GST rates i.e. IGST or CGST and SGST along with the following contents (Sample invoice for supply of service and goods is enclosed). Even for the GST payment for Goods and Services under Reverse Charge Mechanism, separate invoice has to be issued by TANGEDCO and records to be maintained. For exempted supply of Goods and Services, bill of supply is to be issued.

**In TANGEDCO case**, receipt under LT and HT package for sale of power is already in practice, which is adequate and will continue as such under GST. The change in invoice pattern is required for sale of fly ash, Sale of scrap, Training fees, Testing fees, Rent, and other taxable services.

- (a) Name, address and GSTIN of the supplier (TANGEDCO)

(b) TANGEDCO's Invoice Number with date – The number may have to be serially numbered from July 2017 consecutively till end of financial year. Invoice may have prefix of short code of circle like TTPS / NCTPS / MEDC / CHSEDC/ MDUEDC, etc. For example, TTPS 0001.

For every financial year, this Invoice number may be started afresh. (Development of separate package for GST purpose is also being explored)

(c) Name, address and GSTIN, if registered, of the recipient;

(d) Name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered and where the value of taxable supply is fifty thousand rupees or more;

(e) HSN code of goods or Accounting Code of services;

(f) Description of goods or service

(g) Quantity

(h) Total value of supply of goods or services or both

(i) Rate of tax (Central GST and State GST, Integrated GST, and Cess if any)

(j) Amount of tax charged in respect of taxable goods or services (Central GST and State GST, Integrated GST, and Cess if any)

(k) Place of supply along with the name of State, in case of a supply in the course of inter-State trade or commerce

(l) Address of delivery where the same is different from the place of supply;

(m) Signature of authorised person

**Manner of issuing invoice :**

(1) The invoice shall be prepared in triplicate, in case of supply of goods, in the following manner:-

- (a) the original copy being marked as ORIGINAL FOR RECIPIENT;
- (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
- (c) the triplicate copy being marked as TRIPLICATE FOR SUPPLIER.

(2) The invoice shall be prepared in duplicate, in case of supply of services, in the following manner:-

- (a) the original copy being marked as ORIGINAL FOR RECIPIENT;
- and
- (b) the duplicate copy being marked as DUPLICATE FOR SUPPLIER.

At the same time, the number of additional copies that may be required for admitting claims by TANGEDCO, such copies may be obtained from contractors /

Suppliers. Similarly, TANGEDCO may also issue additional copies as required by consumers / beneficiaries.

**GST Contents of tax invoice** shall be as below (for example):

1. In case of intra state supply, the GST rates of CGST 9% (50% of 18%) and SGST 9% (50% of 18%) have to applied on value of the invoice.

2. In case of supply to other state i.e. inter-state supply, the IGST rate of 18% shall be levied on the value of invoice.

**TIME LIMIT FOR ISSUE OF INVOICE FOR SUPPLY OF GOODS:**

The invoice is required to be raised at the time of making supply of goods.

For service, invoice is to be issued within 30 days from the supply of services.

Every registered person receiving an advance in respect of goods and services would be required to issue a " receipt voucher". If advance is received before actual supply of goods/service, the corresponding GST becomes payable and forms part of the liability for the month in which the advance is received. The details of such advance need to be captured in the outward supply GSTR1, the month in which advance is received. In the month of actual invoice raised, the details of advances along with earlier generated transactions id needs to be mentioned in such GSTR1 for the said month.

Thus, a separate tracking of the advances with the generated transaction id needs to be maintained to ensure correct and complete details are captured in the return, based on which the credit would be allowable to us. This is important to ensure that tax is not paid twice on one supply i.e. at time receipt of advance as well as at time issue of invoice.

**IX. TANGEDCO and TANTRANSCO Transactions :**

In the GST regime, any transfer between TANGEDCO and TANTRANSCO would be subject to applicable GST rate and unnecessarily incur additional tax burden to both companies. When materials / Equipments of TANGEDCO are transferred to TANTRANSCO, appropriate invoice has to be raised, applicable GST have to be paid, returns have to be filed, etc. Similarly, when TANTRANSCO after completion of 33kv or below sub-stations, transfer the same to TANGEDCO, same process has to be adopted. Though Input Tax Credit could be availed, there would be additional tax burden on TANGEDCO and which would increase Cost of power, ultimately.

Thus, it is pertinent to have wider discussion and analysis on the inter-company transactions between TANGEDCO and TANTRANSCO, with a view to prudently avoid additional GST burden.

**X. Notifications issued under CGST/IGST/UTGST/SGST**

The various notifications referred above are being studied and further updates/advice in the form of circulars would be issued periodically.

**XI. Follow ups in Pipeline:**

1. Regional level Training will be conducted.
2. Development of Package for data sharing, data mining, data compilation and data feeding etc for the purpose of filing of GST Returns is under consideration.
3. Applied to GST council for decentralized registration
4. Any queries relating to the above can be addressed by email to [dfctaxation@tnebnnet.org](mailto:dfctaxation@tnebnnet.org) .

  
Director/Finance (a/c) 1/2

Copy to the Executive Assistant to CMD/TANGEDCO.  
Copy to the Executive Assistant to the Director General of Police.  
Copy to the Secretary/BOSB/TANGEDCO, Chennai.  
Copy to All the Directors of TANGEDCO and TANTRANSCO  
Copy to the Chief Financial Controller/General, Revenue & Regulatory Cell.  
Copy to the Chief Financial Controller/TANTRANSCO.  
Copy to the Chief Internal Audit Officer/BOAB.  
Copy to the Chief Engineer/IT with a request to post in the website.  
Copy to the Resident Audit Officer, III Floor NPKRR Maaligai, Chennai.  
Copy to the Accounts Officer/Establishment, Accounts Branch.  
Copy to the Chief Public Relations Officer, TANGEDCO, Chennai.  
Copy to all Deputy Financial Controllers in Accounts Branch/HQ.  
Copy to the Stores Controller, TANGEDCO, Chennai.  
Copy to the Assistant Personnel Officer/Tamil Development (2 copies) - for publication in TANGEDCO Bulletin.

<b>Payment of Duties/Taxes/Exemptions</b>		
Goods - Electrical Energy	Central Excise, Service Tax and VAT was not applicable	GST is not also applicable, as it is exempt.
Services - Transmission and Distribution by a Transmission and Distribution utility under Electricity Act, 2003.	Central Excise, Service Tax and VAT was not applicable.	Exempted under CGST: Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017 [Sl.No. 25].  SGST: Notification GO (MS) No.73 dt 29.6.2017  IGST Notification No. 9/2017-Integrated Tax (Rate) dt 28.06.2017
Goods - Fly Ash	Fly Ash - No Excise duty or No Service Tax.	Fly Ash  Taxable GST rate @ 18% GST - 9% CGST and 9% SGST under Notification No. 1/2017 Central Tax (Rate) dated 28.06.2017 [Sl.No. 138-Schedule I].  SGST Notification No. GO (MS) No.62 dt 29.6.2017.  IGST Notification No. 1/2017-Integrated Tax (Rate) dt 28.06.2017  Scraps -
Goods - Other scraps	Similarly for scraps, no duty / Service Tax or VAT was being paid.	<b>Live Trees</b> - Exempted. <b>Wood scrap</b> :  Taxable GST rate @ 5% CGST - 2.5% and 2.5% SGST.

		<p><b>Hard Rubber Scraps:</b></p> <p>Taxable GST rate @ 28% CGST - 14% and 14% SGST.</p> <p><b>Other Scraps :</b></p> <p>Taxable GST rate @ 18% CGST - 9% and 9% SGST</p> <p>Under Notification No. 1/2017 Central Tax (Rate) dated 28.06.2017</p> <p>SGST Notification No. GO (MS) No.62 dt 29.6.2017</p> <p>IGST Notification No. 1/2017-Integrated Tax (Rate) dt 28.06.2017</p>
<p>Services –</p> <p>Testing of transformers, as per orders from private parties.</p> <p>Renting of premises for installation of ATMs installed within TANGEDCO's premises, Rent for property, Lease rent on Boat House (Kundah), Share of revenue from Kamaraj Port etc..</p> <p>Training fees collected</p>	<p>Was being charged to Service tax.</p>	<p>Taxable GST Rate is 18% [9% CGST and 9% SGST]. CGST Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 [Sl.No.16 - SAC 9972]</p> <p>SGST Notification GO (MS) No.72 dt 29.6.2017</p> <p>IGST Notification No. 9/2017-Integrated Tax (Rate) dt 28.06.2017</p>

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# TAX INVOICE

INVOICE NO : 17-18/000001

DATE OF ISSUE: 26-April-2017

TIME OF ISSUE :

GSTIN : 27SDEPM5849N123

STATE : Maharashtra

(See rule 7, for a tax invoice referred to in section 31)

## XYZ Corporation Private Limited

12, Motimahal, Andheri Kurla Road, Mumbai, Maharashtra, 400 001

**RECEIVER (BILL TO)**

Name :CUST-001

Billing Address :CUST-001

**SERVICE RECEIPT**

Name :CUST-001

Delivery Address :CUST-001

GSTIN/UNIQUE ID : 27SDHPM3277N12

GSTIN/UNIQUE ID :

Sr. No	HSN/ ACS	Name of Goods or/and Services Supplied	UOM	QTY.	RATE	VALUE	DISCOUNT	Tax %	SGST VALUE	CGST VALUE	IGST VALUE	TOTAL VALUE
1	996601	Rental Services Bus	Month	1	30000	30000	-	3%	750	750	-	31,500
2	996601	Rental Services Cars 4 seater AC 10 % Discount	Kms	250	250	5000	500	3%	113	113	-	4,726
3												
4												
5												
6												
7												
8												
9												
10												
<b>TOTAL</b>				251		35,000	500		863	863	-	36,226

<b>Total Amount before tax GST ( SGST / UGST / CGST / IGST )</b>	<b>34,500</b>
<b>Total Amount Payable inclusive of GST tax ( SGST / UGST / CGST / IGST )</b>	<b>36,226</b>

<p>Declaration :</p> <p>1) I/We declare that this invoice shows actual price of the goods and/ or services described and that all particulars are true and correct.</p> <p>2) Error and Omission in the this invoice shall be subject to the jurisdiction of the &lt; CITY&gt;</p>	<p>for XYZ Corporation Private Limited</p>   <p>Authorised Signatory</p>
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Registered Office : 12, Motimahal, Andheri Kurla Road, Mumbai, Maharashtra, 400 001

CIN NO : CIN ABCDEDDDDDDDD



**ABCD & Co.**

ABC Complex, XYZ Road, Bangalore, Karnataka, India - 570063

**GSTIN :24ABCPP1234Z1ZX**

Original/Duplicate/Triplicate

**INVOICE**

Reverse Charge	: Yes	Transportation Mode	:
Invoice No.	:	Vehicle No.	:
Invoice Date	:	Date of Supply	:
State	:	Place of Supply	:
	State Code :		

Details of Receiver / Billed toDetails of Consignee / Shipped to

Name	:	Name	:
Address	:	Address	:
GSTIN	:	GSTIN	:
State	:	State	:
	State Code:		State Code :

Sl. No.	Name of the Product / Service	HSN ACS	UOM	Qty	Rate	Amount	Discount	Taxable Value	CGST		SGST		IGST		Total
									Rate	Amount	Rate	Amount	Rate	Amount	
1				20	25	500		500	5%	25	5%	25		-	550
2						-		-		-		-		-	-
3						-		-		-		-		-	-
4						-		-		-		-		-	-
5						-		-		-		-		-	-
6						-		-		-		-		-	-
7						-		-		-		-		-	-
8						-		-		-		-		-	-
9						-		-		-		-		-	-
10						-		-		-		-		-	-
<b>Total</b>				<b>20</b>		<b>500</b>		<b>500</b>		<b>25</b>		<b>25</b>		<b>-</b>	<b>550</b>

Total invoice amount in words:

**Total Amount Before Tax** : **500****Add: CGST** : **25****Add: SGST** : **25****Add: IGST** : **-****Tax Amount : GST** : **50****Total amount After Tax** : **500****GST Payable under RCM** : **50**| Bank Details |

Bank Account No.	:	
Bank Branch IFSC	:	

| Terms and Conditions |

Certified that the particulars given above are true and correct

For ABCD &amp; Co.

<b>I. TAXABLE SERVICES</b>			
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>HSN CODE</b>	<b>GST Rate</b>
62323	HIRE CHARGES FROM CONTRACTORS	998599	18%
62351	SALE OF FLY ASH (SALE PROCEEDS AS NO COST ASSIGNED TO FLY ASH)	2621	18%
62362	SALE OF TENDER FORMS	998599	18%
62363	REGISTRATION FEE FROM SUPPLIER/CONTRACTORS	998599	18%
62366	INCOME FROM SALE OF APPLICATION FORMS	998599	18%
62902	RENTAL FROM CONTRACTORS INCL.BID AMOUNT FROM PARTIES	998599	18%
62903	RENTAL FROM OTHER PRIVATE PARTIES	998599	18%
62904	RECOVERY OF LEASE RENTALS	998599	18%
62910	RECOVERY FOR TRANSPORT & VEHICLE EXPR. (OTHER THAN REC.FROM STAFF)	998599	18%
62952	TESTING FEES	998599	18%
62958	INCOME/MISCELLANEOUS RECEIPTS FROM TRAINING ACTIVITIES	999294	18%
62982	EXAM. FEES COLLECTED FROM THE CANDIDATES FOR WRITING THE DEPART. EXAMS	998599	18%
	Wood scrap (GST %)	4401	<b>5%</b>
	Hard rubber scrap	4017	<b>28%</b>
	Sale of other scrap (Please refer notification in the circular relating to CGST, IGST and SGST)		18%

<b>II REVERSE CHARGE MECHANISM - SERVICES</b>			
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>HSN CODE</b>	<b>GST Rate</b>
1	Supply of services by a Good Transport Agency in respect of transportation of goods by	996791	<b>5%</b>
2	Services supplied by an individual advocate	998216	18%
3	Services provided by an arbitral tribunal	998215	18%
4	1. Services provided or agreed to be provided by Government or local authority <b>excluding -</b> (1) renting of immovable property, and (2) services specified below (i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Government; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport (iii) transport of goods or passengers	999119	18%

<b>III PURCHASE FROM UNREGISTERED PERSON</b>			
For purchase of goods or service from an un registered person TANGEDCO has to pay the GST @ the rate as applicable for the respective Service / Goods			