

**JODHPUR VIDYUT VITRAN NIGAM LTD.**

Corporate Identity Number (CIN) –U40109RJ2000SGC016483

Regd. Office: New Power House, Jodhpur- 342003

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No.: JdVVNL / CCOA/CAO (B&R)/AO/F./ /D.1478 Date. 10/1/22

GST CIRCULAR

Sub: Applicability of GST @ 18% on Pure Services (Excluding Material) & Composite Supply (material value up to 25%) of specified category provided to Government Entity (JDVVNL) from 01.01.2022.

The Government of India, Ministry of Finance (Department of Revenue) has recently issued two notifications (as mentioned below) vide which special exemption granted specifically to Government Entity stands withdrawn:

1. Notification no. 15/2021-Central Tax (Rate) dated 18.11.2021 amended notification no. 01/ 2018 & 11/2017-Central Tax (Rate) dated 28.06.2017.
2. Notification no. 16/2021-Central Tax (Rate) dated 18.11.2021 amended notification no. 02/2018 & 12/2017-Central Tax (Rate) dated 28.06.2017.

Refer this office GST Circular issued vide letter no. D: 257 dated 13.05.2019, according to which considering JDVVNL as a Government Entity, certain exemptions from levy of GST were granted. However recently vide above mentioned notification, exemption from GST on some services have been withdrawn from the exemption list w.e.f. 1st January 2022.

Some relevant portions of the aforesaid notification are as below:-

As per present Provisions	New Provisions applicable from 01.01.2022
Presently being Government Entity, JDVVNL is not paying any GST on Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to JDVVNL in relation to any function entrusted to a Panchayat under article 243G of the Constitution which also consist "Rural Electrification including Distribution of Power" or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Pure services of specified category supplied to Governmental Authority, or a Government Entity (here JDVVNL) now stands excluded from the exemption list and will attract GST @18% w.e.f. 01.01.2022.
Presently being Government Entity, JDVVNL is not paying any GST on Composite supply of Goods and services in which the value of supply of goods constitute not more than 25% of the value of the said composite supply provided to JDVVNL by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution which also includes "Rural Electrification including distribution of Power" or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Composite Supply of specified services in which the value of Goods is not more than 25% of the total value, if provided to a Governmental Authority, or a Government Entity (here JDVVNL) now stands excluded from the exemption list and will attract GST @18% w.e.f. 01.01.2022.

It is advised to study detailed provisions carefully and ensure compliance of the same with effect from 01.01.2022. The descriptive details along with notification no. 15/2021& 16/2021-Central Tax (Rate) are hereby enclosed for your ready reference.. Further it is also advisable to collect all the related bills/invoice of above mentioned services received prior to 01.01.2022 to avoid any litigation for levy of GST on services provided before 01.01.2022.

[Handwritten Signature]

**Chief Accounts Officer (B&R)
JODHPUR DISCOM, JODHPUR**

Copy to the following for information & necessary action:

1. The Director (Tech./Fin.), JdVVNL, Jodhpur.
2. The Chief Engineer (), JdVVNL,
3. The Addl./Zonal Chief Engineer (), JdVVNL,
4. The Secretary (Admn.), JdVVNL, Jodhpur.
5. The Chief Controller of Accounts (), JdVVNL, Jodhpur
6. The Chief Accounts Officer(W&M), JdVVNL, Jaipur
7. The Company Secretary, Jodhpur Discom, Jodhpur.
8. The Addl. Superintendent of Police, Jodhpur Discom, Jodhpur
9. The Ta to MD, JdVVNL, Jodhpur/Jaipur
- ✓ 10. The Superintending Engineer (IT), JdVVNL, *For uploading JdVVNL website*
11. The Dy. Director Personnel (), JdVVNL,
12. The Sr. Accounts Officer (), JdVVNL,
13. The Accounts Officer (), JdVVNL,
14. The Executive Engineer (), JdVVNL,
15. The DCOS, Jodhpur Discom, (), JdVVNL,
16. The ACOS, Jodhpur Discom, (), JdVVNL,

[Handwritten Signature] 10/11/22

**Chief Accounts Officer (B&R)
JODHPUR DISCOM, JODHPUR**