

**CHAMUNDESHWARI ELECTRICITY SUPPLY CORPORATION LIMITED**  
(Government of Karnataka undertaking)

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Corporate Office,  
NO.29, Vijayanagar, 2<sup>nd</sup> Stage,  
Hinkal Mysuru-570017

No. CFO/GM/DGM(Tax)/AGM(Tax)/SA(Tax)/18-19/ *Cys-783*

Date: 05 SEP 2018

**Circular**

**Sub:-**Applicability of GST on Outward Supply of Services for Distribution of Electricity-Reg.

- Ref:-** 1)This Office Circular No:CFO/GM/ DGM/(A&R)/AGM(Tax)/17-18/  
Cys-404/Dated.07.07.2017.  
2)This Office Circular No:CFO/GM/DGM/(A&R)/AGM(Tax)/17-18/  
Cys-431/Dated.14.07.2017,  
3)This Office Circular No:CFO/GM/DGM/(A&R)/AGM(Tax)/17-18/  
Cys-540/Dated.31.07.2017.  
4)This Office Circular No:CFO/GM/DGM/(A&R)/AGM(Tax)/17-18/  
Cys-1179/Dated.26.12.2017.  
5)This Office Circular No:CFO/GM/DGM/(A&R)/AGM(Tax)/17-18/  
Cys-1180/Dated.26.12.2017.  
6)This Office Circular No:CFO/GM/DGM/(A&R)/AGM(Tax)/17-18/  
Cys-1307/Dated.20/01/2018.  
7)This Office Circular No:CFO/GM/DGM(Tax)/AGM(Tax)/SA(Tax)/  
17-18/ Cys-1499/ Dated.06/03/2018.  
8)This Office Circular No:CFO/GM/DGM(Tax)/AGM(Tax)/SA(Tax)/  
17-18/ Cys-1797/ Dated.26/03/2018.  
9)Under Secretary C.B.E.C Government of India Notification No:18/  
2018(Central Tax)/ Dated.28.03.2018.  
10)This Office Circular No:CFO/GM/DGM(Tax)/AGM(Tax)/SA(Tax)/  
18-19/ Cys-54/ Dated.09/04/2018.  
11)This Office Circular No:CFO/GM/DGM(Tax)/AGM(Tax)/SA(Tax)/  
18-19/ Cys-543/ Dated.09/07/2018.

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In continuation of circulars under reference, the following items comes under the preview of the Goods and Services Tax Act 2017 hence GST shall be collected with immediate effect, and that information shall be furnished in prescribed format to the corporate office for arranging consolidated payment to the GST authorities.

P.T.O.

SI No	Outward Supply of Services	HSN/ Account code No	Rate of GST	Remarks
1	Cheque dishonor fees	998631	18%	
2	Rental from others	998631	18%	
3	Power Factor penalty	998631	18%	
4	Liquidated Damages	998631	18%	
5	Other income from trading account	998631	18%	
6	Delay payment Charges from consumer	998631	18%	
7	Re-sealing Charges of Broken Meters	998631	18%	
8	Replacement of Broken Meter Charges	998631	18%	
9	Changes of Meter	998631	18%	
10	Cost of meter box/ panel	998631	18%	
11	Charges for alternation/ Shifting of Service Line Charges	998631	18%	
12	Transformer Rent	998631	18%	
13	Charges for Duplicate Bill	998631	18%	

If any clarification, required may be had from the under signed office.

*M. S. Rao*  
Chief Financial Officer.

Copy to:-

- 1) The Chief General Manager (I/A), CESC, Corporate Office, Mysuru,
- 2) The chief Engineer (Ele), Zonal office, CESC.Mysuru.
- 3) All General Manager, CESC, Corporate Office, Mysuru.
- 4) All SEEs O&M Circles, CESC.
- 5) All Deputy General Manager, CESC, Corporate Office, Mysuru.
- 6) DGM (MIS)-To publish in CESC, Official website.
- 7) All Executive Engineer (Ele) O&M Division, CESC.
- 8) All AEEs O&M Sub-division, CESC.
- 9) The Asst. General Manager (I M)/ (Tax), CESC, Corporate Office, Mysuru.
- 10) All Account Officers-I/A, CESC.
- 11) MF.