

# ಚಾಮುಂಡೇಶ್ವರಿ ವಿದ್ಯುತ್ ಸರಬರಾಜು ನಿಗಮ ನಿಯಮಿತ, ಮೈಸೂರು.

(ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಸ್ವಾಮ್ಯಕ್ಕೆ ಒಳಪಟ್ಟಿದೆ)

ಫೋನ್ ನಂ: 0821 - 2417106  
ಫ್ಯಾಕ್ಸ್ ನಂ: 0821 - 2417105  
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CIN:U40109KA2004SGCO35177



ನಿಗಮ ಕಾರ್ಯಾಲಯ,  
ನಂ.29, ವಿಜಯ ನಗರ 2ನೇ ಹಂತ,  
ಹಿನಕಲ್, ಮೈಸೂರು.570017.

ಕ್ರಮಾಂಕ:ಮುಆಅ/ಪ್ರವ್ಯ/ಉಪ್ರವ್ಯ(ತೆರಿಗೆ)/ಸಪ್ರವ್ಯ(ತೆ)/ಹಿಸ(ತೆ)/F No.04/19-20/  
ಲಗತ್ತು:06 ಪುಟಗಳು

ದಿನಾಂಕ 25 OCT 2019

/CYS- 1002

ಗೆ,

ಮುಖ್ಯ ಇಂಜಿನಿಯರ್ (ಎ) ವಲಯ ಕಛೇರಿ, ಮೈಸೂರು/ಹಾಸನ  
ಎಲ್ಲಾ ಅಧೀಕ್ಷಕ ಇಂಜಿನಿಯರ್(ಎ), ಕಾ ಮತ್ತು ಪಾ ವೃತ್ತ,  
ಎಲ್ಲಾ ಕಾರ್ಯನಿರ್ವಾಹಕ ಇಂಜಿನಿಯರ್(ಎ),ಕಾ ಮತ್ತು ಪಾ ವಿಭಾಗ,  
ಸಹಾಯಕ ಪ್ರಧಾನ ವ್ಯವಸ್ಥಾಪಕರು (ಆಂ ನಿ) ನಿಗಮ ಕಛೇರಿ,  
ಚಾವಿಸನಿ.  
ಮಾನ್ಯರೇ,

ವಿಷಯ:- ಬಾಡಿಗೆ ವಾಹನಗಳ (Vehicle Hiring) ಬಿಲ್ಲುಗಳಿಗೆ ಹಿಮ್ಮುಖತೆರಿಗೆ  
(Reverse Charge Mechanism)ಯಲ್ಲಿ ಜಿ.ಎಸ್.ಟಿಯನ್ನು ಪಾವತಿಸುವ ಬಗ್ಗೆ.

- ಉಲ್ಲೇಖ:-1) ಈ ಕಛೇರಿಯ ಪತ್ರ ಸಂಖ್ಯೆ: ಮುಆಅ/ಪ್ರವ್ಯ/ಉಪ್ರವ್ಯ/ಸಪ್ರವ್ಯ(ತೆರಿಗೆ)17-18/cys-940/ದಿನಾಂಕ: 04.11.2017
- 2) ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ, ಕೇಂದ್ರೀಯ ಅಬಕಾರಿ ಮಂಡಳಿ, ಭಾರತ ಸರ್ಕಾರ ಅವರ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ:38/2017-Central Tax(Rate)/Dated.13.10.2017.
- 3) ಈ ಕಛೇರಿಯ ಪತ್ರ ಸಂಖ್ಯೆ: ಮುಆಅ/ಪ್ರವ್ಯ/ಉಪ್ರವ್ಯ/ಸಪ್ರವ್ಯ(ತೆರಿಗೆ)17-18/cys-09/ದಿನಾಂಕ:03.04.2018.
- 4) ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ, ಕೇಂದ್ರೀಯ ಅಬಕಾರಿ ಮಂಡಳಿ, ಭಾರತ ಸರ್ಕಾರ ಅವರ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: 26/2018-Central Tax (Rate)/Dated 10.03.2018.
- 5) ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ, ಕೇಂದ್ರೀಯ ಅಬಕಾರಿ ಮಂಡಳಿ, ಭಾರತ ಸರ್ಕಾರ ಅವರ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: 12/2018-Central Tax(Rate)/Dated 29.06.2018.
- 6) ಈ ಕಛೇರಿಯ ಪತ್ರ ಸಂಖ್ಯೆ: ಮುಆಅ/ಪ್ರವ್ಯ/ಉಪ್ರವ್ಯ/ಸಪ್ರವ್ಯ(ತೆರಿಗೆ)17-18/cys-513/ದಿನಾಂಕ:04.07.2018.
- 7) ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ, ಕೇಂದ್ರೀಯ ಅಬಕಾರಿ ಮಂಡಳಿ, ಭಾರತ ಸರ್ಕಾರ ಅವರ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ:22/2018- Central Tax (Rate)/Dated 06.08.2018.
- 8) ಈ ಕಛೇರಿಯ ಪತ್ರ ಸಂಖ್ಯೆ: ಮುಆಅ/ಪ್ರವ್ಯ/ಉಪ್ರವ್ಯ/ಸಪ್ರವ್ಯ(ತೆರಿಗೆ)17-18/cys-712/ದಿನಾಂಕ:16.08.2018.
- 9) ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ, ಕೇಂದ್ರೀಯ ಅಬಕಾರಿ ಮಂಡಳಿ, ಭಾರತ ಸರ್ಕಾರ ಅವರ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ:22/2019-Central Tax(Rate)/Dated.30.09.2019.

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ಪು.ತಿ.ನೋ.


ಸರಕು ಮತ್ತು ಸೇವಾ ತೆರಿಗೆ ಕಾಯ್ದೆ, 2017 ರ ಅನ್ವಯ 9(4) ರನ್ವಯ Notified Service ಗಳಿಗೆ ಹಿಮ್ಮುಖ ತೆರಿಗೆ (Reverse Charge Mechanism) ಅನುಷ್ಠಾನಗೊಂಡಿರುತ್ತದೆ.

ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ ಕೇಂದ್ರೀಯ ಅಬಕಾರಿ ಮಂಡಳಿ, ಭಾರತ ಸರ್ಕಾರ ರವರ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ:22/2019/ದಿನಾಂಕ:30.09.2019 ರನ್ವಯ ದಿನಾಂಕ:01.10.2019 ರಿಂದ ಹಾಗೂ ಮುಂದಿನ ದಿನಗಳಿಂದ ಕಡ್ಡಾಯವಾಗಿ ಈ ಕೆಳಕಂಡ ಸೇವೆಗಳಿಗೆ ತೆರಿಗೆಯನ್ನು Reverse Charge Mechanism ನಲ್ಲಿ ಪಾವತಿಸಬೇಕಾಗಿರುತ್ತದೆ.

Sl. No	Services Under RCM	GST HSN Code	Rate of GST	Rate of GST Service Provider	Rate of GST For Service Receiver
1	Service by govt.or Local Authority	Respective GST Code	18%	0.00%	18%
2	Transportation Charges (GTA)	996511	5%	0.00%	5%
3	Legal Services by an Advocate	998216	18%	0.00%	18%
4	Arbitral Tribunal	998216	18%	0.00%	18%
5	Vehicle Hiring	996601/996422	5%	0.00%	5%

ಉಳಿದಂತೆ ಉಲ್ಲೇಖಿತ ನಿಯಮಗಳಲ್ಲಿ ಯಾವುದೇ ಬದಲಾವಣೆಗಳಿರುವುದಿಲ್ಲ. ಹೆಚ್ಚಿನ ಮಾಹಿತಿಗಾಗಿ ಈ ಕೆಳಗೆ ಸಹಿ ಮಾಡಿರುವ ಕಛೇರಿಯನ್ನು ಸಂಪರ್ಕಿಸಲು ಸೂಚಿಸಿದೆ. ತಪ್ಪಿದ್ದಲ್ಲಿ ಸಂಬಂಧಿಸಿದ ಅಧಿಕಾರಿ /ನೌಕರರೇ ನೇರ ಹೊಣೆಗಾರರಾಗಿರುತ್ತಾರೆ.

ತಮ್ಮ ವಿಶ್ವಾಸಿ,

  
ಮುಖ್ಯ ಆರ್ಥಿಕ ಅಧಿಕಾರಿ.

- ಮುಖ್ಯ ಪ್ರಧಾನ ವ್ಯವಸ್ಥಾಪಕರು(ಆಂ. ಪ) ಚಾವಿಸನಿನಿ,ನಿಗಮ ಕಛೇರಿ ಮೈಸೂರು,ರವರ ಮಾಹಿತಿಗಾಗಿ.
- ಉಪ ಪ್ರಧಾನ ವ್ಯವಸ್ಥಾಪಕರು (ಎಮ್.ಐ.ಎಸ್) ನಿಗಮದ ಅಧಿಕೃತ ಅಂತರ್ಜಾಲ ತಾಣದಲ್ಲಿ ಪ್ರಕಟಿಸುವುದು.
- ಎಲ್ಲಾ ಲೆಕ್ಕಾಧಿಕಾರಿಗಳು (ಆಂತರಿಕ ಪರಿಶೋಧನೆ) ಚಾವಿಸನಿನಿ,
- ಸಹಾಯಕ ಪ್ರಧಾನ ವ್ಯವಸ್ಥಾಪಕರು (ತೆರಿಗೆ) ನಿಗಮ ಕಛೇರಿ, ಚಾವಿಸನಿನಿ. ಮೈಸೂರು.
- ಮುಕ.

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18.10.2019

The Chief Financial Officer  
M/s. Chamundeshwari Electricity Supply Corporation Limited  
Corporate Office  
# 29, Vijayanagara 2<sup>nd</sup> Stage, Hinkal,  
MYSORE – 570 017

Sir,

**Sub: GST – Renting of Motor Vehicle under RCM**

This is to inform that, W.e.f.01.10.2019, Govt has issued Notn.No.22/2009 CT (Rate) dt.30.09.2019 in which GST on Renting of Motor Vehicle has been brought under Reverse Charge Mechanism (RCM). According to which, if Service provided by an Individual/Partnership Firm to a Company in respect of Renting of Motor Vehicle, the Company has to pay GST at 5% under RCM and the service provider need not have to pay GST to Govt. If Renting of Motor Vehicle is provided by a Private Limited / Limited Company, then the provider himself have to pay GST and company need not have to pay GST under RCM.

CESC have engaged M/s.Guru Tours & Travels and hiring the cars for business purpose. Hitherto they are charging GST at 5% (CGST-2.5% & SGST-2.5%) in their Bills and Company is paying to them. W.e.f.01.10.2019, M/s.Guru Tours & Travels should not charge GST in their Bills. Company has to pay GST at 5% (CGST-2.5% & SGST-2.5%) under RCM on monthly basis based on the payment made to them. It is just like Security Service, Goods Transport Agency Service (GTA), Legal Services for which company is already paying GST under RCM.

Further, Under Sec.13(1) of CGST Act, the liability of payment of GST under RCM by the company is as follows :-

- (i) Date of payment to the Service provider; or
- (ii) Within 60 days from the date of Invoice; whichever is earlier

In view of above, GST under RCM has to pay by CESC within 60 days from the Bill date even though the payment is not made to the Travel Agent. Hence please see that the GST payment under RCM has been made to the Govt. within 2 months from the date of Tour Operator Bills. Failing which 18% Interest and penalty has to pay for delayed payment.


Further, the notification is effective from 01.10.2019. Hence, Bills raised up to 30.09.2019, RCM is not applicable. Company has to pay GST to M/s.Guru Tours & Travels and company need not have to pay GST under RCM even though the payment is made after October 2019. Bill dated after 01.10.2019, company has to pay GST under RCM.

Please inform all the O&M Divisions to this effect :-

1. M/s.Guru Tours & Travels (or any other Travel Agent) not to charge GST in their Bills w.e.f.01.10.2019 onwards.
2. CESC has to pay GST at 5% (CGST-2.5% & SGST-2.5%) under RCM within 60 days from the date of Bills
3. The Divisions has to send the Tour Operator Bill details to Corporate Office within the due date for consolidating and making GST payment under RCM and for filing the Returns.

Should you need any more clarification, please feel free to contact me.

Thanking you,  
Yours truly,

  
(B.C.Bhat)  
Tax Consultant

[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. 22/2019- Central Tax (Rate)**

New Delhi, the 30<sup>th</sup> September, 2019

GSR.....(E).- In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, 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.13/2017- Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 692(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table, -

- (i) for serial number 9 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)
"9	Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like.	Music composer, photographer, artist, or the like	Music company, producer or the like, located in the taxable territory. ”;

- (ii) after serial number 9 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"9A	Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of	Author	Publisher located in the taxable territory:

<p>sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher.</p>		<p>Provided that nothing contained in this entry shall apply where, -</p> <p>(i) the author has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017), and filed a declaration, in the form at Annexure I, within the time limit prescribed therein, with the jurisdictional CGST or SGST commissioner, as the case may be, that he exercises the option to pay central tax on the service specified in column (2), under forward charge in accordance with Section 9 (1) of the Central Goods and Service Tax Act, 2017 under forward charge, and to comply with all the provisions of Central Goods and Service Tax Act, 2017 (12 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the said option within a period of 1 year from the date of exercising such option;</p>
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			(ii) the author makes a declaration, as prescribed in Annexure II on the invoice issued by him in Form GST Inv-I to the publisher.”;
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(iii) after serial number 14 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“15	Services provided by way of renting of a motor vehicle provided to a body corporate.	Any person other than a body corporate, paying central tax at the rate of 2.5% on renting of motor vehicles with input tax credit only of input service in the same line of business	Any body corporate located in the taxable territory.
16	Services of lending of securities under Securities Lending Scheme, 1997 (“Scheme”) of Securities and Exchange Board of India (“SEBI”), as amended.	Lender i.e. a person who deposits the securities registered in his name or in the name of any other person duly authorised on his behalf with an approved intermediary for the purpose of lending under the Scheme of SEBI	Borrower i.e. a person who borrows the securities under the Scheme through an approved intermediary of SEBI.”.

2. This notification shall come into force on the 1<sup>st</sup> day of October, 2019.

**FORM**  
**(9A of Table)**

(Declaration to be filed by an author for exercising the option to pay tax on the “supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher” under forward charge on or before 31.10.2019 for the option to be effective from 1.11.2019 *or* before the commencement of any Financial Year for the option to be effective from the commencement of that Financial Year.)

Reference No. \_\_\_\_\_

Date \_\_\_\_\_

To

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(To be addressed to the jurisdictional Commissioner)

1. Name of the author:
2. Address of the author:
3. GSTIN of the author:

**Declaration**

1. I have taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017), and I hereby exercise the option to pay central tax on the service specified against serial No. 9A in column (2) of the Table in the notification No. 13/2017 - Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, supplied by me, under forward charge in accordance with section 9 (1) of CGST Act, and to comply with all the provisions of CGST Act, 2017 (12 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both;
2. I understand that this option, once exercised, shall not be allowed to be changed within a period of 1 year from the date of exercising the option and shall be valid, at least, till the end of Financial Year following the year in which it is made.

Signature \_\_\_\_\_

Name \_\_\_\_\_

GSTIN \_\_\_\_\_

Place \_\_\_\_\_

Date \_\_\_\_\_



**Annexure II**

(Declaration to be made in the invoice by the author exercising the option to pay tax on the “supply of service by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher” under forward charge.)

**Declaration  
(9A of Table)**

I have exercised the option to pay central tax on the service specified against serial No. 9A in column (2) of the Table in the notification No. 13/2017-Central Tax (Rate) dated 28<sup>th</sup> June, 2017 under forward charge.

[F. No.354/136/2019 -TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: -The principal notification No. 13/2017 - Central Tax (Rate), dated the 28<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 692 (E), dated the 28<sup>th</sup> June, 2017 and was last amended by notification No. 5/2019 - Central Tax (Rate), dated the 29<sup>th</sup> March, 2019 *vide* number G.S.R. 252(E), dated the 29<sup>th</sup> March, 2019.

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18.10.2019

The Chief Financial Officer  
M/s. Chamundeshwari Electricity Supply Corporation Limited  
Corporate Office  
# 29, Vijayanagara 2<sup>nd</sup> Stage, Hinkal,  
MYSORE – 570 017

Sir,


**Sub: Applicability of GST for the amount received from Nagarjun Hydro Energy**

This has reference to the applicability of GST for the amount received from M/s.Nagarjun Hydro Energy, Hyderabad, in respect of contribution for Dasara Festival-2019.

In this connection I wish to state that, under Sec.2(31) of CGST Act, "Consideration" means any amount received from any other person is liable for payment of GST. Therefore the amount received from M/s.Nagarjun Hydro Energy, Hyderabad, as a token of gesture & gratitude towards organising illumination for Dasara Festival is liable for GST at 18% (CGST-9% & SGST-9%) under Schedule-II clause 5(e) of CGST Act.

This is for your kind information and necessary action please.

Thanking you,  
Yours truly,

  
(B.C.Bhat)  
Tax Consultant