



Office of the
Chief General Manager (Finance)
TGSPDCL/Corporate Office,
Mint Compound: Hyderabad.

UO. Note to the Chief Engineer/IT

Sub: TGSPDCL- Finance Wing – SP Section – Notifications released by the Govt. of India (Ministry of Finance) bearing Notification No. 08/2024 - Central Tax Rate) Dt: 08.10.2024 which is amendment to the principal notification 12(2017) in connection to the certain implications on Electricity Transmission and Distribution utilities – Clarification over implementation-Reg.

Ref: 1. Notification No. 08/2024 - Central Tax Rate) Dt: 08.10.2024.
2. Legal Opinion from Tax Consultant M/s. One Tax Solutions, Dt: 01.11.2024.
3. U.O No.CGM(Fin)/GM(SP & Trust)/AAO(SP)/IAO(SP)/D.No. 76/24, Date: 12. 11.24
4. U.O No.CGM(Fin)/GM(SP & Trust)/AAO(SP)/IAO(SP)/D.No. 87/24, Date: 24. 11.24.
5. Oral Legal Opinion from GST Tax Consultant on 29.11.2024.

With reference to the subject cited, it is to inform that vide reference 3rd and 4th cited a list of Revenue GL's were already communicated in the context of Govt. of India (Ministry of Finance) has issued the **Notification No. 08/2024 - Central Tax Rate) Dt: 08.10.2024**. Accordingly, configuration has been made w.e.f., 18.11.2024.

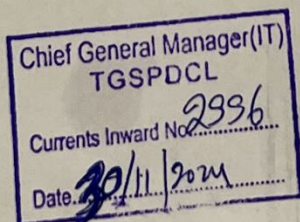
In this regard, the GST Tax Consultants has clarified and opined as following.

- Where the Payments is done for the Estimates / Assessments Notices/ Agreements created along with **GST prior to (i.e., 18.11.2024) were already collected** during period 01.11.2024 to 17.11.2024, for which the GST Amount has to be remitted mandatorily to the GST Department.
- Any Previous Estimates/ Assessments Notices/ Agreements which are created /processed **prior to 18.11.2024 for which GST to be collected** has to be remitted to the GST Department.
- In the Case of MATs, any payment already received/to be received against Assessment Notices issued up to 17.11.2024 has to be remitted to the GST Department.

However, the Estimates/ Demand Notices/ Agreements which were created during the period from 10.10.2024 to 17.11.2024 and are pending for approvals in the unit officers logins can be revised.

Hence, the Chief Engineer/IT is hereby requested to take necessary action.

ADE/CSC
ADE/MATS
ADE/H7CSC
ADE/ASHOR
To



Chief General Manager (Finance)

The Chief Engineer/IT/TGSPDCL/HYD.

Copy submitted to
The Director(Finance), Corporate Office,Hyd.

U.O No.CGM(Fin)/GM(SP & Trust)/AAO(SP)/IAO(SP)/D.No. 88/24, Date: 29.11.2024