



BANGALORE ELECTRICITY SUPPLY COMPANY LIMITED

No: BESCOM/BC-49/GM(CT&GST)/AGM(C&T)/2017-18

ccps-4

Corporate Office
4th Floor, K.R Circle,
Bangalore – 560001.

Date:

25 JUL 2017

CIRCULAR

Sub: Additional information for implementation of GST.

- Ref: 1) BESCOM/BC-49/GM(C&T)/AGM(C&T)/GST/2017-18/CYS-2
dated: 06-07-17
2) BESCOM/BC-49/GM(C&T)/AGM(C&T)/GST/2017-18/CYS-3
dated: 12-07-17

In continuation to the office circular under reference mentioned above, the following are the additional information and the rate of GST applicable w.e.f. 01-07-2017.

| Sl.No | SAC Code | Service description | Rate (%) |
|-------|----------|---|----------|
| 1. | 9954 | Composite supply of Works contract as defined in clause 119 of section 2 of CGST Act. | 18 |
| 2. | 995414 | Construction services of commercial buildings such as office buildings, exhibition & marriage halls, hotels, restaurants, airports, rail or road terminals, parking garages, petrol and service stations, theatres and other similar buildings. | 18 |
| 3. | 995419 | Services involving Repair, alterations, additions, replacements, renovation, maintenance or remodeling of the buildings covered above. | 18 |
| 4. | 995431 | Demolition services. | 18 |
| 5. | 9966 | Renting of motor cab where the cost of fuel is included in the consideration charged from the service recipient. | 5 |
| 6. | 998231 | Corporate tax consulting and preparation services. | 18 |
| 7. | 9985 | Supply of tour operators services. | 5 |
| 8. | 998522 | Security consulting services. | 18 |
| 9. | 998713 | Maintenance and repair services of computers and peripheral equipment. | 18 |
| 10. | 998349 | Other technical and scientific services (Service tax on supervision charges – self execution) | 18 |
| 11. | 998382 | Advertising and related photography services. | 18 |
| 12. | 998383 | Event photography and event videography services. | 18 |

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|-----|--------|--|----|
| 13. | 998397 | Sponsorship Services & Brand Promotion Services. | 18 |
| 14. | 998513 | Contract staffing services. | 18 |
| 15. | 998525 | Guard services. | 18 |
| 16. | 998529 | Other security services not elsewhere classified. | 18 |
| 17. | 998713 | Maintenance and repair services of computers and peripheral equipment. | 18 |

For information regarding GST rates for materials please check the link below:
www.cbec.gov.in/resources//htdocs-cbec/gst/goods-rates-booklet-03July2017.pdf

Further, in case of any doubts as to the applicable of GST taxes refer SAC Codes & GST Rates for Services – Chapter 99. However, if any clarifications required in future may be obtained from GST cell in respect of services.

The WCT is applicable in VAT regime only but WCT is not applicable in GST regime, instead GST is applicable.

In case of services which do not fall under the defined services mentioned above, the GST applicable is 18%.

All commercial transactions whether procurement of goods or services shall be dealt with the GST registered agency only. In case of transactions with GST unregistered agency under reverse charge mechanisms recipient is the responsible for payments of GST.

Consequently, concerned officers/official shall be held responsible for the GST payment.

Under GST regime, payment of GST has to be arranged at Corporate Office and there is no necessity of obtaining of funds for payment of GST at unit level and separate head of accounts will be issued for SGST, CGST and IGST.

Any services or supplies prior to 01-07-2017, the invoice date should be on or before 30/06/2017 and payment may be made at a later date.

General Manager(CT & GST Cell).
BESCOM.

Copy submitted :

1. All Chief General Manager, Elecl./Chief General Manager (F&C) / IA, Corporate Office, BESCOM.
2. All Chief Engineers, Elecl., BMAZ/BRAZ/CTZ, BESCOM.

Copy for information and needful :

1. All General Managers, Elecl.,/(F&C), Corporate Office, BESCOM, Controllers of Accounts, BMAZ/BRAZ/CTZ, BESCOM.
2. All Superintendent Engineers, Elecl./Deputy Controller of Accounts, South/North East/West/ BRC/Ramanagar/Kolar/Tumkur/Davanagere, C, O&M Circles, BESCOM.
3. All Executive Engineers, Elecl./Accounts Officers, C, O&M Division & IA/Bescom Stores, BESCOM.
4. All Asst. Exe. Engineers, Elecl./Asst. Accounts Officers, C, O&M Sub-division, BESCOM.
5. PS to MD, D(T), D(F).
6. O/c/MF.