



पिंपरी चिंचवड महानगरपालिका, पिंपरी ४११०१८

लेखा व वित्त विभाग

मुंबई पुणे रोड, पिंपरी, पुणे ४११ ०१८,



स्वातंत्र्याचा अमृत महोत्सव

Website – pmmcindia.gov.in

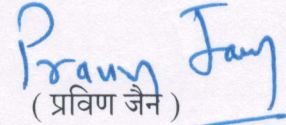
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जावक.क्र.लेखा/२९/कावि/२०२३ दिनांक : १२ १० /२०२३

परिपत्रक

विषय :- वस्तु व सेवा कराबाबत..

पिंपरी चिंचवड महानगरपालिकेला वस्तु / साहित्य व सेवा पुरवठा करणा-या संस्थांना वस्तु व सेवा कर कायद्यातील तरतूदीनुसार मनपाकडून वस्तु व सेवा कर अदा केला जातो व देयकांमधून वस्तु व सेवा कर टी.डी.एस कपात केला जातो. मनपा सनदी लेखापाल श्री.स्वरूप चिंगळे यांनी वस्तु व सेवा कराबाबत मार्गदर्शक सुचना दिलेल्या आहेत. त्याची प्रत सोबत जोडली आहे. सनदी लेखापाल यांनी वस्तु व सेवा करासंबंधी दिलेल्या मार्गदर्शक सुचनांनुसार सर्व संबंधित विभागांनी वस्तु व सेवा करासंदर्भात कामकाज करावयाचे आहे. सदर परिपत्रकाची नोंद सर्व संबंधित विभागप्रमुखांनी घेणेत यावी व सर्व संबंधित अधिकारी / कर्मचारी यांचे निदर्शनास आणून देणेत यावे.


(प्रविण जैन)

मुख्य लेखा व वित्त अधिकारी
पिंपरी चिंचवड महानगरपालिका
पिंपरी

प्रति:- सर्व संबंधित विभागप्रमुख

Reference No. CA-CA/Letter/15/2023-24

October 09th, 2023

To,
Chief Accounts and Finance Officer,
Pimpri Chinchwad Municipal Corporation,
PCMC Bhavan, Old Mumbai Pune Highway,
Pimpri, Pune-411018.

Subject : Exemption of GST and GST TDS on Various Supply.

Respected Sir,

As per Service Account Code – 99

Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.

Tax Rate – NIL

Pure service would mean that these services would not have an element of supply of immovable good, movable goods or/ and both.

Further, Pimpri Chinchwad Municipal Corporation is Local Authority.

Furthermore, Service received by municipal corporation should be in relation to article 243G/243W of the Constitution.

If all above condition satisfy the GST will be NIL.



GST TDS : When tax deduction is **not required** to be made under

Tax deduction is not required in following situations:

- a) **Total value of taxable supply \leq Rs. 2.5 Lakh under a contract.**
- b) **Contract value $>$ Rs. 2.5 Lakh for both taxable supply and exempted supply, but the value of taxable supply under the said contract \leq Rs. 2.5 Lakh.**
- c) Receipt of services which are **exempted**. For example services 10 exempted under notification No. 12/2017 – Central Tax (Rate) dated 28.06.2017 as amended from time to time.
- d) Receipt of goods which are exempted. For example goods exempted under notification No. 2/2017 – Central Tax (Rate) dated 28.06.2017 as amended from time to time.
- e) Goods on which GST is not leviable. For example petrol, diesel, petroleum crude, natural gas, aviation turbine fuel (ATF) and alcohol for human consumption.
- f) Where a supplier had issued an invoice for any sale of goods in respect of which tax was required to be deducted at source under the VAT Law before 01.07.2017, but where payment for such sale is made on or after 01.07.2017 [Section 142(13) refers].
- g) Where the location of the supplier and place of supply is in a State(s)/UT(s) which is different from the State / UT where the deductor is registered.
- h) All activities or transactions specified in Schedule III of the CGST/SGST Acts 2017, irrespective of the value.
- i) Where the payment relates to a tax invoice that has been issued before 01.10.2018.
- j) Where any amount was paid in advance prior to 01.10.2018 and the tax invoice has been issued on or after 01.10.18, to the extent of advance payment made before 01.10.2018.
- k) Where the tax is to be paid on reverse charge by the recipient i.e. the deductee.
- l) Where the payment is made to an unregistered supplier.**
- m) Where the payment relates to “Cess” component.

Thanking you and assuring you of our best attention and timely services at all times.



If supplier have different opinion, then can seek opinion form the Authority of Advance Ruling.

Disclaimer:- The above opinion is based on facts produced and the understanding obtained during from representative of PCMC. The opinion is based on our understanding of the law and regulation prevailing as on the date. There is no assurance that the revenue authority will agree to our opinion. Any amendments or changes in legal provisions shall require the above opinion to be reviewed.

Yours Faithfully,
For CHINGALE & ASSOCIATES
CHARTERED ACCOUNTANTS

CA. SWARUP CHINGALE

