

परिपत्रक

पिंपरी चिंचवड महानगरपालिका,  
लेखा विभाग,  
क्र. लेखा/०५/ कावि/ २१०२ /२०१८  
दिनांक :- ११/०३/२०१८

विषय:- वृत्तपत्रांमधील प्रसिध्द होणा-या जाहिरातीवर वस्तू  
व सेवाकर अंमलबजावणीबाबत...

संदर्भ :- १) माहिती व जनसंपर्क विभागाकडील परिपत्रक  
क्र. माजसं/१/कावि/९/२०१८ दि. ८/१/२०१८  
२) सनदी लेखापाल यांचा दि. ११/१/२०१८ चा  
अभिप्राय

माहिती व जनसंपर्क विभागाने क्र माजसं/१/कावि/९/२०१८ दि. ८/१/२०१८ चे  
परिपत्रकानुसार जाहिरातीची विले ५% GST सह मंजूर करणेबाबत कळविलेले आहे.  
तथापि मनपाचे सनदी लेखापाल यांनी संदर्भिय २ चे पत्रानुसार दिलेला अभिप्राय  
विचारात घेता Pure Services चे जाहिरीतींसाठी प्रसिध्द केलेल्या जाहिरात विलांवर  
GST लागू होत नाही. त्यांचे अभिप्राय सोबत जोडले आहेत. तथापि सध्या संबंधीत  
विभागांनी जाहिरातीची विले GST न लावता अदायगीकामी लेखा विभागाकडे दि.  
२३/३/२०१८ पर्यंत सादर करावी.



आयुक्त

पिंपरी चिंचवड महानगरपालिका  
पिंपरी -१८



To,  
Public Relation Officer,  
Pimpri Chinchwad Municipal Corporation,  
Old Mumbai Pune Highway,  
Pimpri, Pune-411018.

**Subject : GST Applicability**

Respected Sir / Madam,

With reference to subject mentioned above, we would like to inform you the following:

1. We apologies for our previous letter issued by representative regarding applicability of GST over Advertisement. In said letter, wrongly mentioned that GST will be applicable over Advertisement rather than, GST will be applicable over advertisement of activities not cover under Article 243G or Article 243W.

**Correct provision is as follow:-**

2. As per GST Law,

SAC	Particulars	Rate
99	<i>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.</i>	<i>Exempted</i>

Therefore, any advertisement **in relation** to work mentioned in Article 243G or Article 243W will be exempt. List of work/activities covers under Article 243G or Article 243W is attached herewith separately.

3. Advertisement of work **other than in relation** to Article 243W/Article 243G, GST will be applicable at 5%.

SAC	Particulars	Rate
99B363	<i>Sale of Advertising space in print media</i>	<i>5</i>

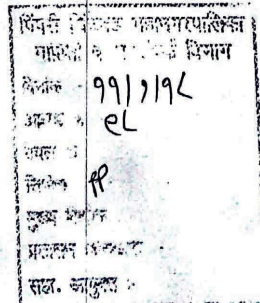
Disclaimer:- Our decision on applicability of GST on the above mentioned supply are purely based on the information provided to us by the Tenderer.

Thanking Your

FOR,  
**CHINGALE & ASSOCIATES**  
Chartered Accountant

CA Swarup S. Chingale  
Proprietor

Date :-11<sup>th</sup> January, 2018



## b. Eleventh Schedule (Article 243 G)

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[Print](#)

### ELEVENTH SCHEDULE

#### (Article 243G)

1. Agriculture, including agricultural extension.
2. Land improvement, implementation of land reforms, land consolidation and soil conservation.
3. Minor irrigation, water management and watershed development.
4. Animal husbandry, dairying and poultry.
5. Fisheries.
6. Social forestry and farm forestry.
7. Minor forest produce.
8. Small scale industries, including food processing industries.
9. Khadi, village and cottage industries.
10. Rural housing.
11. Drinking water.
12. Fuel and fodder.
13. Roads, culverts, bridges, ferries, waterways and other means of communication.
14. Rural electrification, including distribution of electricity.
15. Non-conventional energy sources.
16. Poverty alleviation programme.
17. Education, including primary and secondary schools.
18. Technical training and vocational education.
19. Adult and non-formal education.
20. Libraries.
21. Cultural activities.
22. Markets and fairs.
23. Health and sanitation, including hospitals, primary health centres and dispensaries.
24. Family welfare.
25. Women and child development.
26. Social welfare, including welfare of the handicapped and mentally retarded.
27. Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes.
28. Public distribution system.
29. Maintenance of community assets.]

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**Twelfth Schedule [Article 243W of the Constitution  
(Seventy-Fourth Amendment) Act, 1992]**

1. *Urban planning including town planning.*
2. *Planning of land- use and construction of buildings.*
3. *Planning for economic and social development.*
4. *Roads and bridges.*
5. *Water supply for domestic, industrial and commercial purposes.*
6. *Public health, sanitation conservancy and solid waste management.*
7. *Fire services.*
8. *Urban forestry, protection of the environment and promotion of ecological aspects.*
9. *Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.*
10. *Slum improvement and upgradation.*
11. *Urban poverty alleviation.*
12. *Provision of urban amenities and facilities such as parks, gardens, playgrounds.*
13. *Promotion of cultural, educational and aesthetic aspects.*
14. *Burials and burial grounds; cremations, cremation grounds and electric crematoriums.*
15. *Cattle pounds; prevention of cruelty to animals.*
16. *Vital statistics including registration of births and deaths.*
17. *Public amenities including street lighting, parking lots, bus stops and public conveniences.*
18. *Regulation of slaughter houses and tanneries.*