

**PUNJAB STATE POWER CORPORATION LIMITED**  
**OFFICE OF FINANCIAL ADVISOR- F.R.SECTION**  
**Regd. Office:PSEB Head Office, The Mall, Patiala**

To

All DDOs in PSPCL,

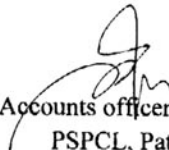
Memo No. 5040/5590

Dated. 24.06.2013

**Subject:- Implementation of Service Tax Rules**

In continuation to this office memo no.50/499 dt. 10.1.2013 vide which the instructions regarding implementation of service tax has been issued by this office. Legal Advisor PSPCL Patiala has issued clarification regarding whether the fees of Advocates are exclusive of service tax or not. Clarification issued by Legal Advisor PSPCL Patiala is enclosed herewith.

DA/As above

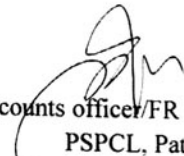
  
Accounts officer/FR  
PSPCL, Patiala

Endst No 5591/6382

Dated 24,06.2013

Copy of the above is forwarded to the followings for information and necessary action please.

1. All EIC's/CE's /Chief Auditor /CAO's/FA and CAO/ CAO to Director Finance/Cost Controller/CAO and FA, Ropar, CAO/TR in PSPCL.
2. All Dy. CE's/SE's in PSPCL
3. All Addl SE's/Sr XEN's /XEN's/Dy CAO's/Dy Secy's in PSPCL
4. All AEE's/AE's/Sr AO's /AO's in PSPCL
5. Sr PS to Director/Finance, PSPCL, Patiala.
6. Dy Secy/ Meetings, PSPCL Patiala w.r.t his U.O. no 3556 dated 28.12.2012.
7. SE/IT with a request to upload this memo on website of PSPCL.

  
Accounts officer/FR  
PSPCL, Patiala

**PUNJAB STATE POWER CORPORATION LIMITED**  
**(LEGAL SECTION)**

To

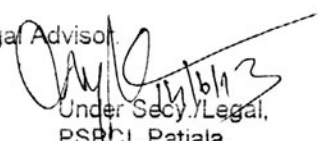
1. Addl. S.E./ Op. Model Town Divn.(Spl.),  
PSPCL, Ludhiana
2. Addl. S.E./Op. Focal Point Divn.(Spl.)  
PSPCL.,Ludhiana.

Memo No., LB-5(9)293/13  
Dated:

- Sub:- Clarification regarding chargeability of service tax on counsel fee paid to the advocates.
- Refer: 1. Your office memo no. 1569 dt. 27.05.13.  
2. Your office memo no. 2855 dt. 11.06.13.

You are advised that the fee norms fixed vide office order no. 19 of 31.05.2011 are exclusive of service tax because service tax rule on reverse charge basis came in to force in the year 2012. Accordingly amount of service tax on counsel fee only is supposed to be paid by the department apart from counsel fee.

This issues with the approval of Legal Advisor.

  
Under Secy./Legal,  
PSPCL,Patiala.

✓ CC:

59422  
17/6/13

Copy of the above is forwarded to Financial Advisor, PSPCL., Patiala with a request to issue necessary clarification in this regard to all concerned.

Diary No. 485 PS/FA  
Dated 19/6/13