

**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. 1179/1628 Dated. 23-01-2013

Subject:- Implementation of Service Tax Rules

Vide this office memo no. 50/499 dt. 10.1.2013 instructions have been circulated that as per Finance Act 2012, there are some major changes in service Tax Rules w.e.f. 1.7.2012. Now negative list of services has been issued by Central Excise Deptt., Ministry of Finance, Govt. of India and in some cases, the liability of payment of service tax is put on both service provider and service receiver in respect of specified services.


As the new instructions of reverse charge basis are effective from 1.7.2012, it is requested that the cases in which PSPCL was required to deposit service tax on reverse charge basis from 1.7.2012 to 31.12.2012, the service tax may be deposited with the Excise Tax Deptt. so that the interest liability on delayed payment may be minimized.

  
Accounts officer/TR  
PSPCL, Patiala

Endst No 1629/2420

Dated 23-1-2013

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/Meeting, PSPCL, Patiala w.r.t his U.O no. 3556 dt 28.12.2012.
7. SE/IT with request to upload this memo on website of PSPCL.

  
Accounts officer/TR  
PSPCL, Patiala.