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*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."*

It exempts the Composite supply of goods and services by a contractor, in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply, provided to a Governmental authority or a Government Entity 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. It is to be noted that only certain specific governmental authorities or government entities are covered here as per the definition given in **List – A attached**. The company has to see that whether it falls under the definition of either governmental authority or government entity for availing above exemption from GST on above services provided to it by a contractor. Refer **attached List – B** for functions covered by article 243G and article 243W of the Constitution.

- 4) **Notification No. 2/2018-Central Tax (Rate) dated 25/01/2018 making amendment in Notification No. 12/2017-Central Tax (Rate) dated 28/06/2017 for Exempted Services – amendment in clause 45 – Heading 9982 or 9991 – Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity inserted for giving exemption from GST on following services provided to them – GST rate NIL**

*"45 - Services provided by-*

*(a) an arbitral tribunal to –*

- (i) any person other than a business entity; or*
- (ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year;*
- (iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.*

*(b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to-*

- (i) an advocate or partnership firm of advocates providing legal services;*
- (ii) any person other than a business entity; or*
- (iii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year;*
- (iv) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.*

*(c) a senior advocate by way of legal services to-*

- (i) any person other than a business entity; or*
- (ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year.*
- (iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity."*

Dir (FC) RVPN

Dir (FC) R1845  
4/4/18

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Government of Rajasthan  
Energy Department

PS/CMD/T/R No. 66  
Dated 3/4/18

13 APR 2018

No. F.7(35) Energy/2017/Pt-I

Jaipur, dated 28.03.2018

Chairman & Managing Director,  
Raj. Rajya Vidyut Prasaran Nigam Ltd.,  
Jaipur.

2 APR 2018  
CCO A  
4/4/18

Sir,

Rajasthan Rajya Vidyut Prasaran Nigam Limited (RVPN), registered with Registrar of Companies under the Companies Act, 1956, was established on 19<sup>th</sup> July, 2000 by Govt. of Rajasthan under the provisions of the Rajasthan Power Sector Reforms Act, 1999 as the successor company of RSEB. The RERC has granted RVPN a license for transmission and bulk supply vide RERC/ Transmission and Bulk Supply License 4/2001 dated 30.4.2001 to function as Transmission and Bulk Supply Licensee in the State of Rajasthan.

RVPN has been established by Rajasthan State Government with 100% equity participation and the State Govt. controls all the functions of RVPN by appointing all the Directors. Under the provision of the Electricity Act, 2003, RVPN has been declared as State Transmission Utility (STU) by Govt. of Rajasthan w.e.f. 10.06.2003.

As per mandate of the State Government, RVPN owns, builds, maintains and operates the high-voltage electric transmission system and provides the pathway for power within whole of Rajasthan. As such, RVPN fall within the meaning of "Government Entity" as defined under GST Law.

~~(no files)~~

Yours sincerely,

*Gopal Jasoria*

(Gopal Jasoria)

Sr. Dy. Secretary to Govt.

Chief C.O.A.  
RR-68-D-5/4/18

A.O. (P&C)  
4/4/18

CAD(P&C)  
Comm

45  
6/4

RECEIPT NO. 111  
6/4/18