



JODHPUR VIDYUT VITRAN NIGAM LTD.

Corporate Identity Number (CIN) -U40109RJ2000SGC016483

Regd. Office : New Power House, Jodhpur- 342003

Phone No : 0291-2742232 Fax No : 0291-5106031

E-mail : aobudgetjodhpur@gmail.com Web site : www.jdvvn.com

257

13/5/19

GST CIRCULAR

Sub:- Exemption from leviability of GST on various services received or provided by JdVVNL.

“Government Entity” as defined vide notification No. 32/2017-Central Tax (Rate) dated 13.10.2017 issued by Ministry of Finance, GOI (copy enclosed), “an authority or board or any other body including a Society, Trust, Corporation:-

- i) Set up by act of Parliament or State Legislature or
- ii) Established by any Government, with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union territory or a Local Authority.”

Keeping in view, the criterion set out vide notification ibid, JdVVNL is covered under the definition of Government Entity under GST Act.

Government of India, Ministry of Finance vide Notifications No. 01/2018-Central Tax (Rate) dated 25.01.2018 amended Notification No. 11/2017- Central Tax (Rate) dated 28.06.2017 and vide Notification No. 32/2017 Central Tax (Rate) dated 13.10.2017 and Notification No. 02/2018-Central Tax (Rate) dated 25.01.2018 amended Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017, provide exemption from leviability of GST on various services received or provided by Government Entity, which are enumerated as follows:-

- A. Vide Notifications No. 01/2018-Central Tax (Rate) dated 25.01.2018, making amendment in Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 for GST on Services-amendment in clause 16-Real Estate Services:-

S.No.	Chapter,Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (percent)
16	Heading 9972	Services by the Central Government, State Government, Union territory or Local Authority to Government Authority or Government Entity , by way of Lease of Land.	NIL