



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: caobrju@gmail.com web site : www.jdvvn.com

No.JdVVNL/CAO/B&R/Ju./Sr.AO(Bud.)/S. /F..... /D. 1848 Dated 19/1/18

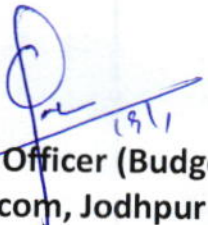
The Chief Accounts Officer (W&M),
The Sr. Accounts Officer (.....),
The Accounts Officer (.....),
Jodhpur Discom,
.....

Sub:- Group Personal Accident Scheme.

Ref No:- Letter No. 2873 dated 20.11.2017.

Kindly find enclosed herewith circular regarding GST on Group Personal Accident Scheme vide which it has been intimated that GST is not leviable on **Group Personal Accident Scheme.**

Therefore, now only Rs. 250/- shall have to be deducted as employee contribution instead of Rs. 295/-


Sr. Accounts Officer (Budget)
Jodhpur Discom, Jodhpur



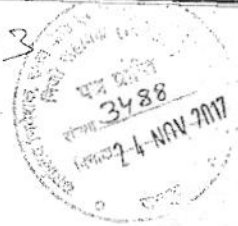
राजस्थान सरकार
वाणिज्यिक कर विभाग

www.rajtax.gov.in

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No. F.17(12)ACCT/GST/2017/ 2873

Date- 20-11-2017



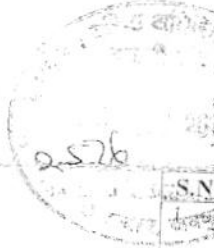
Director,
State Insurance and Provident Fund,
Rajasthan, Jaipur.

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Subj:- Regarding exemption of State Insurance Services from GST.
Ref:- Your letter no.GIS/S.T./2017-18/958 dated 14/06/2017.
Ref:- Clarification vide Circular No. 16/16/2017-GST dated 15.11.2017 issued by Tax research unit, Department of Revenue, Govt. of India.

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20/11

On the captioned subject it is submitted that your office has sought clarification on the issues related to exemption of State Insurance schemes from GST. In this respect, several letters were written to the GST Council by the State Government. It is hereby submitted that the Tax research unit, Department of Revenue, Government of India has issued a clarification vide Circular No. 16/16/2017-GST dated 15.11.2017 (copy enclosed) and has whereby the Insurance schemes for which total premium is paid by the Government, employee, student etc. are stated to be exempt under GST. The extract of the clarification is reproduced for your reference.



S.N.	Issue	Clarification
1	Is GST leviable on General Insurance policies provided by a State Government to employees of the State government/ Police personnel, employees of Electricity Department or students of colleges/ private schools etc. (a) where premium is paid by State Government and (b) where premium is paid by employees, students etc.?	It is hereby clarified that services provided to the Central Government, State Government, Union territory under any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory are exempt from GST under Sl. No. 40 of notification No. 12/2017-Central Tax (Rate). Further, services provided by State Government by way of general insurance (managed by government) to employees of the State government/ Police personnel, employees of Electricity Department or students are exempt vide entry 6 of notification No. 12/2017-CT(R) which exempts Services by Central Government, State Government, Union territory or local authority to individuals.



Enclosed: As above

Handwritten: P.H.

(Alok Gupta)
Commissioner
Commercial Taxes,
Rajasthan, Jaipur.

