



TAMIL NADU ELECTRICITY CONSUMERS' ASSOCIATION

Regd. No. 181-8524/1998 – CIN.No. U37102TZ1998GAP008524

1st Floor, SIEMA Building, 8/4, Race Course, Coimbatore - 641 018

Phone: (0422) 4351400 Mobile No. 9787299000 E-mail: teca@tecaonline.in

Web: www.tecaonline.in

TECA:2024-25:CIR/012

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CIRCULAR

To

All Members

Dear Members,

Sub: Applicability of GST on certain charges collected by TANGEDCO- Tamil Nadu AAR clarifies the matter - Regarding.

Ref: Advance Ruling No.122/AAR/2023 dated 19.12.2023 of the AAR GST, Chennai.

Please find enclosed the soft copy of the Advance Ruling of Tamil Nadu GST Authority for Advance Ruling (AAR), containing 20 pages, for the information of all members. Accordingly, the following charges are now declared to be exempted from levying of GST on the payments to the TANGEDCO.

S No	Name o the Charge
1	Belated Payment Surcharge (BPSC)
2	Dishonoured Cheque Service Charge
3	Network / Wheeling Charges

Please note that the incidences of Belated Payment Surcharge (BPSC) and Dishonoured Cheque Service Charges, may not be so high. However, the GST levied on Network / Wheeling Charges, has to be verified then and there and accordingly, in all future CC bills, on the Network / Wheeling Charges, members should ensure that no GST is demanded by the TANGEDCO. Even though payment of GST, would entitle them to avail ITC and make the charges neutral, members can ensure that no GST is levied on the above 3 charges hereafter.

With Warm Regards

N. Pradeep
President