



TAMIL NADU ELECTRICITY CONSUMERS' ASSOCIATION

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

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TECA:2023-24:CIR/84

March 6, 2024

To All Members

CIRCULAR

Dear Members,

Sub: Clarification issued by Hon'ble Authority for Advance Rulings (AAR)- GST not to be collected on certain charges levied by the TANGEDCO-

Ref: The Letter of CFC-General of TANGEDCO in No.CFC/GL/FC/TAX/AAO /GST/D.232/24 dated 01.03.2024.

We have come to understand that TANGEDCO has filed a clarification petition before the Authority for Advance Ruling (AAR) of GST and accordingly, on their clarification issued in Advance Ruling No.122/AR/2023 dated 19.12.2023, TANGEDCO has now decided not to collect GST on the following charges prospectively. This will be effective from 01.03.2024 onwards. The GST already paid on those charges, can however be availed back through ITC Route.

Sl. No.	Description	Account Code
1	Belated Payment Sur Charge (BPSC)	62250
2	Dishonoured Cheque Service Charge	62955
3	Wheeling Charges	61800, 61804
4	Networking Charges	61855

Therefore, we advise our members to check their bills hereafter, to verify whether any GST component is there on the above four charges, and in case any GST is demanded on the above four charges, members can object the same with the SE/DFC concerned based on the Authority of the letter of the CFC General as enclosed.

With Warm Regards

N. Pradeep
President