

TAMIL NADU ELECTRICITY CONSUMERS' ASSOCIATION

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

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TECA: 2019/2020/SR/86

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CIRCULAR

To

All Members,

Sub: To register Windmill sites as Additional Places of Business

Dear Sir,

We came to know from our members that due to not registering of the Windmill Sites as Additional Places of Business, the State Taxes Department is questioning the availing of ITC on windmill related charges.

Hence we advise our members to include the Windmill sites as additional places of Business in GST Registration Certificate immediately. However, the issue is getting elevated by the State Taxes Department (CT Department) as to why the ITC taken should not be reversed. Hence, to avoid such incidences, members are advised to register all the windmill sites as Additional Places of Business, so as to avoid any dispute in future, when ITC is claimed in respect of GST paid on windmill related services / spares / capital goods etc.

With Warm Regards,

N. Pradeep
Secretary