



M. P. MADHYA KSHETRA VIDYUT VITARAN COMPANY LIMITED

(Owned by Government of M. P.)

NishthaParisar, Bijalee Nagar, Govindpura, Bhopal – 462023

☎ 0755-2602033-34 & 35; Fax: 2589821 Website: www.mpev.co.in

CIN No. - U40109MP2002SGC015119

No. MD/MK/CFO/TAX/GST/2958

Dated: 04-01-2019

GST Circular- 21

In continuation of the circular issued vide GST circular-20 no. 2502 dated 16.11.2018 and in view of Government notification no. 73/2018-Central Tax dated 31st Dec 2018 which state that:

"In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 of the Central Goods and services Tax Act, 2017 (12 of 2017), hereafter in this notification referred to as the said Act, the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 50/2018-Central Tax, dated the 13th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 868(E), dated the 13th September, 2018, namely:-

"In the said notification, after the second proviso, the following proviso shall be inserted namely:-

" Provided further that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses(a),(b),(c)and (d)of sub-section(1) of section 51 of the said act".


Hence nothing in notification No. 50/2018-Central Tax, dated the 13th September, 2018 (Provision of TDS) shall apply to the supply of goods or services or both between

- a. A department or establishment of the Central Government or State Government; or
- b. Local authority; or
- c. Governmental agencies; or
- d. (a) an authority or a board or any other body, -
 - (i) set up by an Act of Parliament or a State Legislature; or
 - (ii) Established by any Government, with fifty-one per cent. or more participation by way of equity or control, to carry out any function;
- (b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) Public sector undertakings

These instructions are guidelines and therefore should be read with notification no. 73/2018-Central Tax dated 31st Dec 2018 notification no. 61/2018-Central Tax dated 05th Nov 2018 and notification no. 50/2018-Central Tax dated 13th Sep 2018.

Declaration should be taken from authorized person/s.

For notice and compliance by all concerned.


(Dr. Rajiv Saxena)
Chief Financial Officer
MPMKVVCo.Ltd., Bhopal

No. MD/MK/CFO/TAX/GST//

Dated:

Copy To:-

1. The Director (Commercial/ Technical/.....), O/o MD, MPMKVCL, Bhopal.