



HIMACHAL PRADESH STATE ELECTRICITY BOARD LIMITED
(A state Govt. undertaking)

Registered office: Vidyut Bhawan, HPSEBL, Shimla-171004

CIN: U40109HP2009SGC031255

GST No. 02AACCH4894EHZB

Phone No. 0177-2801762 (Office), 0177-2658908 (FAX)

Website: www.hpseb.com

No.HPSEBL/F&A/CPC/Misc.(Instructions)/2019- 465-564

Dated: 31/5/2019

To

**All the Chief Engineer in
HPSEBL
All the Dy. Chief Engineers/
Superintending Engineers,
in HPSEB Ltd.
All the DDO's in HPSEB Ltd**

Sub: Deduction of GST on Liquidated Damages (LD charges) Instructions thereof.

Sir,

In this context, it is intimated that Central Payment Cell (CPC) of HPSEBL is making payments in respect of for centrally procured items as well as centrally sponsored schemes viz. DDUGJY, IPDS, PSDF etc. on behalf of concerned field units who has actually received the services/supplies and concerned Division verifies the bills w.r.t to receipt of material/rendering of services like erection and commissioning. After release of payment, ATD's/IUT are being raised by CPC section of F&A wing to concerned units/Divisions for booking of expenditure/ clearing of liabilities head of account.

Now, GST has been implemented in India with effect from 01.07.2017 and according to GST rules if buyer/purchaser deducts the liquidity damages from the supplier/contractor, the purchaser has to raise GST invoice to the supplier with GST applicable at @ 18%. Henceforth all the Divisions/accounting units under your control are hereby directed to raise the GST invoice of liquidity damages deducted from the invoice of supplies/contractors. The invoices of LD alongwith applicable GST should be raised by the Division concerned to supplier/contractor and copy of same alongwith SMB page be sent to CPC Section only for deduction from

IT Cell HPSEBL V.B. Shimla-4

Sr. EE/ABE (II)

Sr. EE/ABE (IT-II)

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payments to be released to the firm/contractor/supplier. LD, if any raised at unit level be informed/intimated to head office in Annexure 4 on monthly basis on due dates for deposit of GST at head office. Any delay i.e. non raising of GST invoice to supplier/contractor on Liquidity charges and any penalty if any imposed due to submission of incorrect GST return shall be placed in the PLA of concerned DDO.

**Chief Accounts Officer,
F&A Wing, HPSEB Ltd.,
Shimla-171004.**

Copy of above is forwarded to the following for information:

1. The Sr.PS to the Managing Director/Director (F&A)/(OP)/(Technical) HPSEB Ltd. Shimla for kind information of Worthy Managing Director/Directors please.
2. The Sr. Accounts officers (A&R) F&A Wing, HPSEBL, Shimla.
- ✓ 3. The Superintending Engineer (IT) HPSEBL, Vidyut Bhawan Shimla-4 for uploading the instruction in HPSEBL website.

**Chief Accounts Officer,
F&A Wing, HPSEB Ltd.,
Shimla-171004.**

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