

The GSTIN registration process at POSOCO in respect of the PAT Mechanism is has been completed.

“GSTIN of POSOCO (Registry) : 07AAFCP2086B2ZN”

The applicable SAC (Service Accounting Code) for the services provided under ESCerts Mechanism, shall be 998399 i.e. Other professional, technical and business services nowhere else classified under the “Group 99839 – Other professional, technical and business services”.

Further, there are three rates i.e. Central GST (9%), State GST (9%) and Integrated GST (18%). While, for intra-state entities Central GST and State GST are applicable, the applicable rate for outside state entities would be Integrated GST. So, practically, the effective GST rate is 18%.

For the online form in PATNET, to seek the data relevant to applicability of the GST as stated above, two fields specifically ‘State of Recipient’ and ‘Place of Supply’ have been inserted in the registration form. This is to clarify that the data sought in both the fields, refer to the ‘location of the Plant’.

It is also clarified that the TDS, if deducted will be on the applicable base amount for ‘Registration charges’(after 31.12.2017) and/ or on the ESCerts charges. It is observed that some entities are deducting the TDS on the base amount plus the GST which tantamounts to double taxation.



**Government of India
And
Government of Delhi
Form GST REG-06**

Registration Certificate

Registration Number :07AAF2086B2ZN

1.	Legal Name	POWER SYSTEM OPERATION CORPORATION LIMITED			
2.	Trade Name, if any				
3.	Constitution of Business	Public Limited Company			
4.	Address of Principal Place of Business	FIRST FLOOR, B-9, QUTAB INSTITUTIONAL AREA,			
5.	Date of Liability	01/07/2017			
6.	Period of Validity	From	21/07/2017	To	NA
7.	Type of Registration	Regular			
8.	Particulars of Approving Authority				
Centre Goods and Services Tax Act, 2017					
signature					
Name		SURENDER KUMAR BAHOT			
Designation		Superintendent			
Jurisdiction Office		DL015			
9. Date of issue of Certificate		21/07/2017			
Note: The registration certificate is required to be prominently displayed at all places of business in the State.					

This is a system generated digitally signed Registration Certificate issued based on the approval of the application by the jurisdictional tax authority



GSTIN 07AAFPC2086B2ZN
Legal Name POWER SYSTEM OPERATION CORPORATION LIMITED
Trade Name, if any

Details of Additional Places of Business

Total Number of Address 0