



# KERALA STATE ELECTRICITY BOARD LIMITED

(Incorporated under the Companies Act, 1956)

Reg. Office: Vidyuthi Bhavanam, Pattom, Thiruvananthapuram – 695 004

CIN:U40100KL2011SGC027424 Website: [www.kseb.in](http://www.kseb.in)

Phone: +91 471 2514685, 2514331, Fax: 0471 2447228 E-mail: [ddkseb@kseb.in](mailto:ddkseb@kseb.in)

## Abstract

KSEB Limited – Vidyuthi Adalath 2020 – Concession in the estimate rate -  
Collection of GST amount – Sanctioned - Orders issued

---

### CORPORATE OFFICE (SBU-D)

B.O.(FTD) No.220/2020 (D(D&IT)/D-4/General-Adalath 2020/2019-20) Dated, Thiruvananthapuram, 19.03.2020

---

Read:1.B.O.(FTD) No.946/2019 (D(D&IT)/General-Adalath 2020/2019-20) dated  
24.12.2019.

2. Letter No. DCE/EKM/AB1/Vaidyuthi Adalath/19-20/3036 dated 28.02.2020 of the Deputy Chief Engineer, Electrical Circle, Ernakulam addressed to the Chief Engineer (Distribution Central), Ernakulam.
3. Representation No. KSEBEA/2019-20/222 dated 07.03.2020 of the President, KSEB Engineers' Association.
4. Remarks No. FA/Tax Cell/GST/2019-20/40 dated 10.03.2020 of the Financial Adviser.
5. Note No. D(D&IT)/D4/ General-Adalath 2020/2019-20 dated 11.03.2020 of the Director (Distribution, IT & HRM) to the Full Time Directors (Agenda No. 55/3/20)

## ORDER

KSEBL as per Board Order read as 1<sup>st</sup> above accorded sanction to conduct Vidyuthi Adalaths at Revenue District level for the time bound redressal of complaints of the public in connection with Electricity Sector. The Adalaths were conducted for the period from 11.01.2020 up to 27.02.2020 under the patronage of the Hon'ble Minister for Electricity. Large number of complaints were received for considering in the Adalath.

The Deputy Chief Engineer, Electrical Circle, Ernakulam as per letter read as 2<sup>nd</sup> above reported that during the Adalath, concession was granted to some of the applicants, deducting supervision charges from the deposit work estimate for shifting of existing HT/LT line and some of them were granted discount on the estimate amount. Hence it is to be clarified whether GST is to be collected for the entire estimate amount or GST for part of the amount to be remitted by the applicant. The GST amount is automatically generated in ORUMANET while demanding the estimate amount, and GST portion could not be edited or cancelled. Hence if GST is not collected, GST amount will be reflected in ORUMANET as pending amount in the consumer account.

The Deputy Chief Engineer has sought clarification in this regard.

The KSEB Engineers' Association as per representation read as 3<sup>rd</sup> above represented for solving the technical problems in deducting GST and supervision charges as per the Adalath decision.

The Financial Adviser as per remarks read as 4<sup>th</sup> above has remarked that as per Section 15 (3) of CGST Act 2017, where the discount is offered before rendering or service and before receiving of the payment, GST is to be calculated on the net value after deducting the discount offered. The invoice issued to the consumer should show the discount offered separately, and the discount offered should be accounted separately.

It is also remarked that as per the existing procedure in ORUMANET, where any demand is collected as miscellaneous demand, KSEBL will not be able to collect GST on the same as the programme is designed as such and issue GST invoice which will be the violation of State/Central GST Act 2017. Hence it is opined to direct IT wing to make necessary modifications in the software in this regard.

The discount/concession is offered In the Adalath before rendering / service and before receiving of the payment.

The matter was placed before the Full Time Directors as per note read as 5<sup>th</sup> above.

Having considered the matter in detail, the Full Time Directors in the meeting held on 12/03/2020, resolved to accord sanction for the following.

1. To calculate GST on the net value after deducting the concession/discount offered as per the Adalath decision.
2. To show the concession offered to the consumer separately in the invoice issued to the consumer and the concession offered shall be accounted separately.
3. To direct the Chief Engineer (IT, CR & CAPS) to make necessary modifications in the software accordingly.

Orders are issued accordingly.

By Order of Full Time Directors,  
Sd/-  
Lekha G.  
Company Secretary (In charge)

To

The Chief Engineer (IT, CR & CAPS).  
The Deputy Chief Engineer (Commercial&Planning) with full powers of Chief  
Engineer

All Deputy Chief Engineers of Electrical Circles

Copy to:

The Chief Engineer, Distribution (South/Central/North/North Malabar).  
The Chief Engineer, Transmission(South/North).  
The Chief Engineer, Generation.  
The Financial Adviser/The Chief Internal Auditor  
The RCAO/The RAO/The LLO  
The Deputy Chief Engineer (TRAC).  
The Special Officer (Revenue).  
The Accounts Officer, Arrear Clearance Cell, O/o the Chief Internal Auditor.  
All Executive Engineers of Electrical Division.  
The TA to Chairman & Managing Director  
The TA to Director (Distribution, IT & HRM / Transmission, System Operation & Safety  
/ Generation-Electrical & Supply Chain Management / Generation-Civil)  
The PA to Director (Finance)/ Senior CA to Secretary (Administration)  
The Fair Copy Superintendent/Library/Stock File

Forwarded/By Order

*Abdul Sami*

Assistant Executive Engineer

**DESPATCHED**  
No. 1171  
Date 20/3/2020