

**POWERGRID's CLARIFICATION NO.-08 ON TRANSITIONAL ISSUES DUE TO GST IMPLEMENTATION**

Sl. No.	Details	POWERGRID's Clarification
1.0	Deemed Export Transactions of Contracts	<p>a. This has reference to POWERGRID's Clarification No.-07 dated 04.10.2017 on transitional issues due to GST implementation and POWERGRID's letter dated 06.10.2017 regarding aligning the contracts with GST regime. Vide aforesaid communication(s), it was clarified that POWERGRID shall reimburse the GST on the Deemed Export transactions as per details mentioned therein.</p> <p>b. Meanwhile, Gol vide its Notification No. 47/2017-Central Tax has notified that the cases wherein the recipient does not avail of input tax credit on deemed export supplies, supplier may claim the refund.</p> <p>c. The matter has therefore been deliberated and it has emerged that till better clarity emerges in this regard, aforesaid communications be modified to that extent i.e. reimbursement of GST on the Deemed Export transactions shall be put on hold.</p>

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01/11/2017