

**पावर सिस्टम ऑपरेशन कारपोरेशन लिमिटेड**  
(भारत सरकार का उद्यम)  
**POWER SYSTEM OPERATION CORPORATION LIMITED**  
(A Government of India Enterprise)



पश्चिम क्षेत्र भार प्रेषण केन्द्र

एफ-3, सेन्ट्रल रोड, एम्.आई.डी.सी. एरिया, मरोल, अन्धेरी (पूर्व), मुंबई - 400 093.  
दूरभाष : 022-28202691 • फैक्स : 022-28235434 • ई-मेल : vks@posoco.in

**WESTERN REGIONAL LOAD DESPATCH CENTRE**

F-3, Central Road, MIDC Area, Marol, Andheri (East), Mumbai - 400 093.  
Phone : 022-28202691 • Telefax : 28235434 • E-mail : vks@posoco.in  
**CIN : U40105DL2009GOI188682**

संदर्भ संख्या / Ref. No.

संदर्भ संख्या:पोसोको/प.क्षे.भा.प्रे.के. /2017/

दिनांक: 18<sup>th</sup> September, 2017

सेवा मे,

As per list enclosed

विषय: TDS issue on STOA

महोदय,

The Bilateral transactions are processed and approved in accordance with the Open Access in inter-State Transmission Regulations, 2008 and subsequent amendments. The Applicants are submitting the application to the Nodal RLDCs. Nodal RLDC in turn issue the approval in accordance with the guidelines mentioned in the detailed procedure and payment details are mentioned in the approval. The following charges are applicable for bilateral transactions:

- Non-refundable Application Fee and Operating charges of RLDCs
- Operating charges of SLDCs and Transmission charges of the STUs
- Transmission charges of the CTU

The applicants deposit the total charges after deducting the TDS within three working days from the date of acceptance of Bilateral Transactions in the STOA account maintained by the Nodal RLDCs. Applicants deduct TDS in the name of POWERGRID for the Inter-state transmission charge and in the name of POSOCO for the RLDC, SLDC and STU charges.

The major portion of bilateral transaction charges pertains to CTU(POWERGRID), STUs & SLDCs whereas the RLDCs charges are the small fraction of the entire amount. It is required that the Open Access Applicants shall deduct TDS on respective parties i.e., POSOCO, POWERGRID, STUs & SLDCs separately as per the provisions of Income Tax Act given below and submit details of TDS deducted to the nodal RLDC on a monthly basis along with challan numbers.

The provisions of the IT act (A statutory obligation on the Tax deductors w.e.f. 01.11.2011 vide CL 1 of Sub rule 2 of Rule 37BA of the IT (Eighth Amendment) Rules, 2011 under Sec 199 of the Income Tax Act) is reproduced below:

स्वहित एवं राष्ट्र हित मे ऊर्जा बचायें

Save Energy for Benefit of Self and Nation

पंजीकृत कार्यालय : बी-9, कुतब इंस्टीट्यूशनल एरिया, कटवारिया सराय, नई दिल्ली-110 016 दूरभाष : 011-26560121 फैक्स : 26601081  
Registered Office : B-9, Qutub Institutional Area, Katwaria Sarai, New Delhi - 110 016. Tel.: 011-26560121 Fax : 26601081

## Quote

"(i) Where under any provisions of the Act, the whole or any part of the income on which tax has been deducted at source is assessable in the hands of a person other than the deductee, credit for the whole or any part of the tax deducted at source, as the case may be, shall be given to the other person and not to the deductee:

Provided that the deductee files a declaration with the deductor and the deductor reports the tax deduction in the name of the other person in the information relating to deduction of tax referred to in sub-rule (I)."

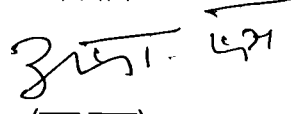
## Unquote

In view of the above the applicants are requested to deduct TDS on respective parties i.e., POSOCO, POWERGRID, STUs & SLDCs separately for all approvals issued on and after 00:00 hrs. of 1<sup>st</sup> October 2017. The details of PAN Number of the STUs and SLDCs are available in the RLDC website. (enclosed as Annexure-1 for ready reference). The TDS may be remitted to the IT department separately for each application without bundling the total amounts and the challan numbers shall be mentioned.

The STOA applicants are also advised to submit details of approval wise TDS deducted to the nodal RLDC against PAN number of POSOCO, POWERGRID, STUs & SLDCs. The approval wise TDS details shall be submitted on monthly basis by 10th of every month for all the payment made in previous month to the nodal RLDC along with challan serial number and the breakup of payment made & TDS deducted against each STOA approval. TDS Certificates (Form16A) may be submitted to the respective parties with a copy to the Nodal RLDC on a quarterly basis after filing of return, i.e. by last day of the following month.

Encl: Annexure-I

सादर धन्यवाद,

भवदीय  
  
(एस उषा)  
सहायक महाप्रबंधक (एम ओ)

प्रतिलिपि:

1. Secretary, CERC
2. Chief Engineer(LD), Maharashtra State Electricity Transmission Co.Ltd., Maharashtra State Load Despatch Centre, Thane-Belapur Road, P.O.Airoli, Navi Mumbai 400 708.
3. Maharashtra State Electricity Transmission Co.Ltd., "Prakashganga", Plot No.C-19, E-Block, Bandra-Kurla Complex, Bandra(East), Mumbai-400051.
4. Chief Engineer(LD),SLDC, GETCO, 132 KV Gotri Substation Compound, Near T.B.Hospital, Gotri Road, Vadodara-390 007.
5. Gujarat Urja Vikas Nigam Ltd., Sardar Patel Vidyut Bhavan, Race Course, Vadodara-390 007.

6. Chief Engineer(LD),Madhya Pradesh Power transmission Company Ltd., State Load dispatch Centre, Nayagaon, Rampur,Jabalpur 482 008.
7. M.P. Power Management Company Ltd., Shakti Bhawan, Rampur, Jabalpur-482008, Madhya Pradesh.
8. Chairman, Chhattisgarh State Power Transmission Co.Ltd., 3rd floor, Vidyut Sewa Bhawan, P.O.Dangania, Raipur (C.G.)-492013.
9. Chief Engineer(LD), State Load Despatch Centre, CSPTCL, Dangania, Raipur(C.G.)-492013.
10. Chief Electrical Engineer, Electricity Department, Govt. of Goa, 3rd floor, Vidyut Bhavan, Tiswadi, Goa-403001
11. Executive Engineer, Electricity Department, Daman & Diu, Power House, Bldg. 2, Nani Daman-396210
12. Executive Engineer, Electricity Department, Dadra Nagar Haveli, 66kV Amlu Road, Silvassa- 396230.

Sl no	State	Region	PAN Number	
			SLDC	STU
1	Bihar	ER	AAFBC2393H	AAFBC2393H
2	Jharkhand	ER	AADCJ3112A	AADCJ3112A
3	DVC	ER	AABCD0541M	AABCD0541M
4	Odisha	ER	AAACO7873L	AAACO7873L
5	Sikkim	ER	Exempted	Exempted
6	West Bengal	ER	AAACW6952G	AAACW6952G
7	Arunachal Pradesh*	NER	Exempted	Exempted
8	Assam	NER	AAFCA4973J	AAFCA4973J
9	Manipur	NER	AAJCM2960M	AAJCM2960M
10	Meghalaya	NER	AAICM1936G	AAICM1936G
11	Mizoram*	NER	Not Available	Not Available
12	Nagaland*	NER	Not Available	Not Available
13	Tripura	NER	AACCT2964M	AACCT2964M
14	Haryana	NR	AAACH9216J	AAACH9216J
15	Himachal Pradesh	NR	AACCH1548M	AAAHA7757E
16	Jammu and Kashmir #	NR	Not Available	Not Available
17	Punjab	NR	AAFPC4714J	AAFPC4714J
18	Rajasthan	NR	AABCR8312A	AABCR8312A
19	Uttar Pradesh	NR	AAACU8823E	AAACU8823E
20	Uttarakhand	NR	AAECM1785F	AAECM1785F
21	Chandigarh #	NR	Not Available	Not Available
22	Delhi	NR	AABCD6342A	AABCD6342A
23	Chhattisgarh	WR	AADCC5773E	AADCC5773E
24	Goa*	WR	AAALC0421H	AAALC0421H
25	Gujarat	WR	AABCG4029R	AABCG4029R
26	Madhya Pradesh	WR	AADCM4432C	AADCM4432C
27	Maharashtra	WR	AAECM2936N	AAECM2936N
28	Dadra and Nagar Haveli	WR	STU and SLDC Internalized	
29	Daman and Diu	WR	STU and SLDC Internalized	
30	Andhra Pradesh	SR	AABCT0088P	AABCT0088P
31	Karnataka*	SR	AABCK7281M	AABCK7281M
32	Kerala	SR	AAECK2277N	AAECK2277N
33	Tamil Nadu	SR	AADCT4780A	AADCT4780A
34	Telangana	SR	AAFCT0166J	AAFCT0166J
35	Puducherry	SR	Union Territory	Union Territory

Remarks: \* Exempted from TDS

# It is intimated by J&K and Chandigarh that they have no Permanent Account Number (PAN)