



KERALA STATE ELECTRICITY BOARD Ltd
(Incorporated under the Companies Act, 1956)
Office of the Director (Distribution & SCM)
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No.DD/AE6/2025/118506/CTV/OTS/

Date: 21-11-202

Note to the Chief Engineer IT CR & CAPS

Sub: Providing facility to create additional invoice in SAMAGRA software to collect balance amount of GST component from CTV Operators under OTS 2025 - Sanction reg

Ref: 1.BO (FTD) No. 327/2025 (KSEBL/TRAC/GL/OTS-2025/Cable TV/2025-26/) dated 09.06.2025
2.Order No. E11440-KSEBL/FA/AAA/8/2024-S1-Tvpm-I/157150/2025 dated 27.06.2025 of the Financial Adviser, KSEBL
3.BO (FTD) No. 468/2025 (TRAC/GL/OTS-2025/25-26/) dated 05.08.2025
4.That office Note No. KSEBL/CEIT/RITU/KOC/17/2025-AEE/I/175845/2025 dated 21.08.2025
5.Note No. E 109966 KSEBL/FIN/FA/TAX/34/2025-AFO1/I/187311/2025 dated 29.09.2025 of the Financial Adviser
6. That office Note No. KSEBL/CEIT/RITU/KOC/I/193791/2025 dated 21.10.2025

Attention is invited to the above. Sanction is hereby accorded to issue additional invoice in SAMAGRA Software for collecting balance amount of GST, i.e., GST component of the amount admitted as rebate, from Cable TV Operators under Option-1 of OTS 2025.

The modification may be implemented by ensuring that the GST component on the rebate amount is properly accounted in accordance

with the clarification issued by the Financial Adviser vide reference (5) cited above, and the concerned field offices may be informed accordingly.

SIVADAS S
CHIEF ENGINEER(I/C OF DIRECTOR)

to the dealer in view of second proviso to sub-section (2) of section 16 of the CGST Act.”.

Further vide circular referred (3) above directions were issued to the field offices to generate GST invoices on due basis in every quarter. The time limit to issue credit note for the invoices raised during the period mentioned in the note submitted has already elapsed. Further no credit note can be raised solely on the ground that consideration has not been received to KSEBL on the due date.

In the light of the above circulars GST is required to be collected on the original Principal amount and not on the reduced amount after rebate. In the Given example GST is to be calculated on Rs.60,801/- and not on Rs.57,761/-

Query no.2. Does the generation of a credit invoice/ credit note for the arrear demands have any impact on the above calculation?

Reply : This point has already been addressed in the reply to Query No. 1.

Query No.3. Currently, the pole rents are invoiced under 62908 in the invoices generated from CTV. Please confirm if any other account head needs to be included (eg: 28118).

Reply : Please refer the Circular cited under reference (3) above.

Query No.4. It is assumed that the reduced interest given under the OTS scheme need not be accounted separately. A confirmation on the same is requested.

Reply : As per the circular referred to at (3) above, interest is accounted for and invoiced only at the time of actual collection. Therefore, the reduced interest need not be accounted for separately; the total interest (whether original or reduced) should be recorded under account code 62928.

FINANCIAL ADVISER