



उत्तराखण्ड पावर कारपोरेशन लि०

(उत्तराखण्ड सरकार का उपक्रम)

Uttarakhand Power Corporation Ltd.

(A. Govt. of Uttarakhand Undertaking)

CIN NO: U40109UR2001SGC025867

e-mail: df@upcl.org, Website: www.upcl.org

Telephone No- 0135- 2763672-73-74-75 Extn.- 118

Letter No. /D(F)/

Dated: 08/09/2025

MOST IMPORTANT

**All Drawings and Disbursing Officers
Uttarakhand Power Corporation Limited**

Subject: Regarding Statutory Compliances and ensuring that there are no defaults in TDS Statements, etc.

In reference to the above-mentioned subject, please refer to various written & verbal communication issued from time to time. It is once again directed to rectify all the defaults pertaining to your office and also comply with all legal/statutory compliances like provisions of Income tax Act, GST Act, The Building and Other Construction Workers Welfare Cess Act & all other Taxes/statutory compliance, etc. on top priority.

In the following cases, there is non-compliance of provisions of Income tax Act, GST Act, etc. which should be taken seriously and dealt with on priority basis:

1. No/Improper deduction under various sections (specially in cases of inoperative/Invalid PAN cases) of various Acts applicable, such as no/improper deduction of TDS pertaining to employees. TDS on salary not deducted throughout the year on proportionate basis.
2. Taxes are not deposited/ paid on time.
3. Periodic returns are not filed on time.
4. Due to non-rectification of TDS defaults in timely manner, the liability on account of Interest & penalty increases.
5. Non- issuance or delay in issuance of TDS certificates to consumers.
6. Complete/correct GST details in the prescribed formats like GSTR-1 & GSTR-2 are either not provided or not provided on time to concerned Zonal Offices.
7. Issuance of GST invoices/Receipt Voucher/Refund Voucher/Debit Note/Credit Note/Delivery Challan, E-way Bill, E-invoicing etc. as per laid down provisions.
8. Non-reconciliation of monthly Income Tax/GST details/returns with Accounts (FAS/Payroll).
9. Compliance of GST on Deposit works are not being done as Tax Invoices after completion of work are not issued which is a cause of serious concern.

As per the provisions, after the completion of the Deposit Works (say for shifting), a Tax Invoice is required to be issued by the unit(s)/division(s). The details of such Tax Invoice are also required to be submitted with the monthly details of GST and as already informed, if the recipient for whom the Deposit Works is executed(on completion of work) is a registered person, then E-invoice for the same is also required to be generated with Tax Invoice.

The remark containing the reference of the Receipt Voucher Number and date, issued at the time of receipt of advance, should also be mentioned in the Tax Invoice/E-invoice in order to adjust the advance that remains unadjusted in the GST Annual Return. Non-issuance of Tax Invoice/E-invoice has lead to huge accumulation (deposit) of GST advance against estimates for deposit works in the GST portal. Therefore, it is directed that all the pending invoices should be immediately issued on priority basis.

10. Credit for TDS is not given to consumers in time against the tax deducted by consumers at the time of payment of electricity bills u/s 194Q (on receipt of TDS certificate from them). Therefore, it must be ensured that the correct TDS Certificate Number downloaded from Traces website should be captured in RAPDRP billing module and the same should also be recorded in FAS/SAP in time after receipt from the consumers.

11. Labour cess compliances are not being done as per the provisions of the act. Therefore, it must be ensured that the payments of labour cess (both after deduction of labour cess from the bills of contractors as well as labour cess required to be deposited additionally by UPCL on its own) should be done immediately (upto 5th of next month).

It is reiterated to strictly ensure that while taking the services of the Contractors / Vendors / Suppliers / Service providers for supply/execution of UPCL's works/services, the tax invoices/Invoice-cum-Bill of Supply (in case of unregistered parties) (incl. E-way Bill, if applicable) are obtained from the concerned parties while raising their bills to UPCL in accordance with the Section 31(2) of the GST Act and thereafter only the payments to be released by UPCL.

It has also been informed many times that the Consumer master data feeded by the units pertaining to Government/Non-Government category, PAN/TAN of consumer, etc. should be rechecked, at least annually, by the concerned officials of the division so that the information fetched by the RAPDRP PART A Office from the billing module is accurate. Further, there have been several cases of Inoperative PANs (i.e. where PAN of the consumer is not linked with Aadhaar) and Incorrect PANs and thus, the same attracts deduction of TDS/ collection of TCS at higher rates of 5% in case of Section 194Q & Section 206C and 20% in other cases. Therefore, this needs to be ensured that TDS is deducted/ TCS is collected as per the abovesaid provisions in case of consumers having Inoperative/ Incorrect PAN.

It is also to mention that presently there are cases where PAN no. of UPCL is not used for filing TDS/TCS returns by the units as units are filing such returns under Government category instead of Company category. It is therefore instructed that PAN no. of UPCL be invariably used as a Company PAN & PAN no. of concerned DDO be used as an authorised signatory at the time of filing of TDS/TCS returns by the units.

Any clarification with respect to any problem/query/issue may be taken from UPCL's Consultant M/s R. Gupta & Associates and necessary action be taken accordingly on priority basis. In view of above, it is once again directed to strictly comply with all the legal/statutory matters as per the provisions at the time of payment/credit & also clear all defaults, if any, pending at your end immediately as the concerned Drawing & Disbursing Officers, who are responsible for making payment/credit, are liable for any penalty or any other actions which might occur due to non-compliance of the same.

The above must be treated as most urgent & important.

(Kamal Sharma)
Director (Finance)

Letter No. 1466 /D(F)/UPCL-145

Dated: /09/2025

Copy to the following for kind information and necessary action:

1. Staff Officer (Level-1) to Managing Director, UPCL, Dehradun.
2. Executive Director (Technical), UPCL, Dehradun.
3. All Chief Engineers of UPCL.
4. All Superintending Engineers of UPCL.
5. General Manager (Finance), (Project and Pay & Allowance), UPCL, Dehradun.
6. All DGM (F)/Dy. CAO, Zonal Account Offices, UPCL.
7. All SAO's, AO's/AAO's of UPCL.
8. Executive Engineer (IT), UPCL for uploading.

(Kamal Sharma)
Director (Finance)