

IMPORTANT CIRCULAR NO:71

Subject: **Deduction of TDS under GST: Uploading thereof**

It is brought to the kind notice of all concerned that Govt. of India Ministry of Finance has stipulated all the DDOs to file GSTR-7 within the following time limit.

Form Name	Date	Form Name	Date
GSTR (Consolidated)	10 th of the Following Month	GSTR-7 (Final)	15 th Of the Following Month

Note: Both this dates are inclusive. The cut-off date denotes the working day. If 10th or 15th are happen to be holiday, the cut off dates is to be working day preceding the cut off date.

Hon'ble CDA vide Admin Order no 53 dated 22.11.2018 has entrusted the task to the EDP Section of MO CDA Guwahati w.e.f November 2018. All the concerned sections are requested to forward the GST Schedule within the first working day of the month.

It is also enjoined upon that the provision of uploading the TDS of GST attract some penal provision. This provision includes late payment fee as well as interest on non-submission of GSTR. Each day late in filling GSTR attracts @ Rs 100/- for CGST and @Rs 100/- for SGST or IGST as the case may be plus 0.25% of the Total GSTR amount.

An illustration is shown below to ascertain the exact nature of fine the DDOs need to deposit in case of late filling for each day. Assuming that Rs 1 lakh need to be deposited as TDS of GST, the exact amount the exchequer need to be paid as fine and late fee is: (Rs 100/- +Rs 100/-+(0.25% of 1 Lakh). The total amount thus turn out to be Rs 450/-(Approximately) per day which need to be deposited before proceeding to file GSTR. It is also informed that without paying the late fees and interest DDOs cannot file the GSTR.

In view of the above, it is expected that highest degree of accountability is required from each bill paying section to adhere to the stipulated time limit. **In case of non-submission of GSTR report in the EDP section within the 1st working day from the section, Officer-In-Charge/Section-In-Charge will be liable to make good the amount required to be paid by the DDOs as fees and payment on account of interest (as illustrated above).** All section are requested to forward the names of the officer who will make good any payment warrant of delay in submission of report to the EDP Section by

27th November 2018. Any subsequent changes in the names are also required to be sent in EDP section as soon as it occurs. A note of acknowledgement may please be kept on your record to avoid any complication in future.

Please get it noted form all concerned and compliance report may please be sent to this section for record.

This has been issued with the approval of Hon'ble CDA.

(Dr. K. Lalbiakachhunga, IDAS)
Asstt. Controller (TDS)

No: GAU/EDP/GST-TDS/369/VOL.I

Dated: 22.11.2018

Distribution:

01. PA to CDA
02. All Group Officer in MO CDA Guwahati
03. All Sr.AO/AO in MO CDA Guwahati
04. All Bill Passing sections in MO CDA Guwahati
05. Officer-In-Charge EDP Section

For Information and n/a please.

: With the request to upload in Website.


(S.S. Dev Roy)

Sr.AO (TDS)