

(EDP for uploading in CDA Chy website)



रक्षा लेखा नियंत्रक, उद्यान विहार, नारंगी, गुवाहाटी 78117-1
Controller of Defence Accounts, Udyan Vihar, Narangi,
Guwahati-781171
Fax: 0361-2640204, Phone: 0361-2640394, 2641142
e-mail: cda-guw@nic.in



No. IA/II/42/GST/Vol-I

T. T. B

Dated: 12/07/2018

To

All AOs GE

All AOs CCE

} Through CDA Guwahati website.

Subject:- Registration of DDO's under Section 51 and 52 of GST Act.

In terms of Section 51 and 52 of GST Act, persons (DDOs) who are responsible for deduction of Tax at source (under Section 51 of GST Act) and collection of Tax at source (under Section 52 of GST Act) will be required to be registered, but the liability to deduct/collect Tax will arise from the date of the applicability of the respective Sections as may be decided by the GST Council in due course.

Registration will have to be done as per Section 22-24 of GST Act. As per Section 25(6) for registration, valid PAN/TAN No. is mandatory and Form GST REG-07 may be used for the purpose.

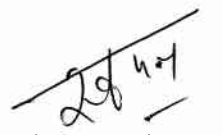
Detailed instruction are available on CBEC website i.e. cbec.gov.in.

In view of the above it is directed to liaise with GE and advise them to take necessary registration under Section 51 and 52 of GST Act, if not yet registered.

It is also requested to obtain the DDO registration Number from your GE and forward the same to this office for necessary action at this end.

This may please be accorded **TOP PRIORITY**.

This issues with the approval of CDA.


(S.K.DAS) IDAS
Jt. Controller

Copy to:-

1	The CESZ Spread Eagle Falls Shillong - 793011	For information and necessary action please.
2	The CE(AF)SZ Elephant Falls Camp PO - Nonglyer Shillong - 793009	
3.	CCE Narangi	
4	CCE Dinjan	
5	CCE Misamari	
6	CWE Tezpur	
7	CWE Shillong	
8	CWE(AF) Borjar	
9	CWE(AF) Jorhat	
10	CWE Dinjan	
11	All GEs(Army) Under the payment jurisdiction of CDA Guwahati.	
12	All GEs(AF) Under the payment jurisdiction of CDA Guwahati	
13	The O I/C AN/IV Section(Local)	For information and necessary action please. In this connection copy of HQr Office most important circular bearing NO. AT/IX/9504/GST dated 16/06/2017 is also endorsed herewith for necessary guidance please.

This may kindly be accorded **Top Priority**.

— sd —
(S.K.DAS) IDAS
Jt. Controller