



सत्यमेव जयते

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



Important Circular

NO. IA/II/42/GST/VOL-I

Date:- 26/11/2018

To


- 1). All GEs/AGEs (I) (Army)
  - 2). All GEs/AGEs (I) (A/F)
  - 3). All Sections of Main Office
- } Through website

Sub: Deduction and Deposits of TDS by the DDOs under Section 51 of GST Act-2017.

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HQr office letter No. A/GST/11101/Gen/2018-19/VOL-I, Dt: 25-10-2018 (copy enclosed), on the above subject addressed to PCDA (WC), Sector 9-C, Chandigarh - 160009 and copy to this office amongst others is forwarded herewith for guidance and necessary action please.


Encl: As above.

  
(Moloy Ghosh)  
Sr. A.O (IA)

Copy to:

The Officer-In-Charge  
EDP Section

} for information and uploading in CDA  
Guwahati website please.

  
(Moloy Ghosh)  
Sr. A.O (IA)



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कार्यालय, रक्षा लेखा महानियंत्रक,  
उलन बटार मार्ग, पालम दिल्ली छावनी 110010-  
O/O THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS,  
ULAN BATAR ROAD, PALAM, DELHI CANTT.-110010  
दूरभाष : 011-25665548, 25665583/84, 25665736/37, फैक्स : 011-25674786  
ईमेल : hgaccounts.cgda@gov.in

No. A/GST/11101/Gen/2018-19/Vol. I

Dated:-25.10.2018

To

The PCDA(WC),  
Sector 9-C,  
Chandigarh-160009

**Sub:- Deductions and Deposits of TDS by the DDOs  
under Section 51 of GST Act 2017.**

Ref.:- DO letter No. SC/I/GST/2017/Circular dated 20/9/2018 from Sh. Rakesh Sehgal, IDAS,  
PCDA (WC) to Sh. Sanjiv Mittal, IDAS, Adtl. CGDA.

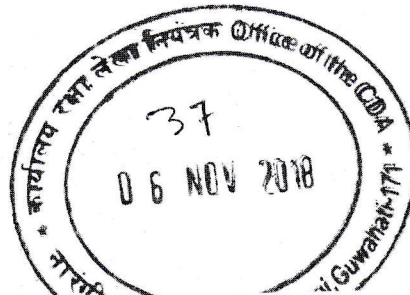
In reference to your office DO letter No. cited under reference, it is mentioned that the matter has been referred to IT & S Section of this HQrs office for carrying out necessary changes in Tulip for implementation of TDS Provisions in terms of Min. of Finance (Department of Revenue), CBEC Circular No.65/39/2018-DOR (F.No.S.31011/11/2018-ST-I-DoR dated 14th September, 2018).

2. Regarding suggestion at para 4 of DO letter No. mentioned above regarding opting Option 2 of the said provision, Para 5 and 6 of this HQrs office Circular No.A/GST/1110/Gen/2018-19/Vol.I dated 25/9/2018 may please be referred.

3. In regard to the Suspense Code Heads to be operated for booking TDS as desired vide para 5 of DO letter mentioned above, please refer to Para 7 of this office Circular dated 25/9/2018 wherein Code heads have been mentioned which can be operated provisionally till the specific sub-head and code-head for the said purpose are opened in consultation with MOD (Fin) and DGADS.

4. Moreover, in reference to para 6 of DO letter No. ibid under reference regarding generation of TDS Certificate GSTR-7A through GSTN Portal, it is requested to visit website www.gst.gov.in to examine the available detailed SOPs and Learning Material for TDS Deductors Part-I (Registration & Payment) and Part-II (Return Filing) uploaded on 3/10/2018. In this context Q 61 to Q 67 of SOP "TDS Certificate and Benefit of TDS to the Deductee" may please be referred to.

Contd.P/2



Further, in regard to Book Adjustment of TDS amount instead of NEFT/CMP to RBI, on the lines of TDS for income tax as suggested in para 7 of your DO letter under reference, the matter would have to be taken up with Deptt. of Excise & Customs. It is further mentioned that necessary advice has also been issued to Service HQrs. for deductions and depositing of TDS by the DDOs of Services under Section 51 of GST Act-2017

This has the approval of Jt.CGDA (A&B).

*S. Ann*  
Sr.AO (A&B)

Copy to :-

1 The office of  
CDA (IT&SDC),  
Secunderabad

This HQrs office circular of even No. cited under reference may please be referred to wherein guidelines regarding deductions and deposits of TDS by the DDOs under Section 51 of GST Act 2017 have been circulated.

2. As the aforesaid provisions are effective from 1st October, 2018, it is requested that necessary changes in Tulip for GST implementation may please be carried out expeditiously. In this connection please also refer to our Circular of even no. dated 25/9/2018.

2 IT&S Section  
(Local)

--do--

3. All PCDA/PCA  
(Fys)/CDAs

*Crowanati*

1. As the aforesaid provision is effective from 1st October, 2018, it is requested to confirm that all the DDOs including Main Office and Sub-Offices under your jurisdiction have been registered with the GSTN portal and got the GST Identification Number (GSTIN) as all PCDA/PCA(Fys)/CDA are responsible for carrying out TDS deductions.

2. It is also requested to visit website [www.gst.gov.in](http://www.gst.gov.in) and examine the available detailed SOPs and Learning Material for TDS Deductors Part-I (Registration & Payment) and Part-II (Return Filing) uploaded on 3/10/2018 for further necessary guidance.

*S. Ann*  
Sr.AO (A&B)