



रक्षा लेखा नियंत्रक, उद्यान विहार, नारंगी, गुवाहाटी-781171  
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**IMPORTANT CIRCULAR**

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

Date: 27/09/2018

To

- 1) All GEs (Army)/AGEs(I) (Army)
- 2) All GEs (AF)/AGEs (I) (A/F)

Subject: Deduction and Deposits of TDS by the DDO under GST Act 2017

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Attention is invited to section 51 of CGST Act 2017 which provides for deduction of Tax by the Government Agencies (Deductor) or any other person to be notified in this regard, from the payment made or credited to the supplier (Deductee) of taxable goods or services or both, where the total value of such supply, under a contract exceeds rupees two lakh and fifty thousand. The amount deducted as tax under this section shall be paid to the Government by deductor within ten days after the end of the month in which such deduction is made along with a return in form FORM GSTR-7 giving the details of deductions and deductees. Further, the deductor has to issue a certificate to the deductee mentioning therein the contract value, rate of deduction, amount deducted etc.

In this connection it is intimated that Govt. of India, Min. of Finance, Department of Revenue vide para 3 of their OM No. F.No. S.31011/11/2018-ST-1-DOR dated 14.09.2018 has intimated that Government has notified that provisions of TDS under Section 51 of CGST Act shall come into force with effect from 1<sup>st</sup> October 2018.

Since the GEs/AGEs(I) etc. functions as DDOs as such the onus of effecting Deduction and Deposits of TDS under section 51 of CGST Act 2017 entirely lies with GEs/AGEs(I) i.e. DDOs.

In view of the above it is once again requested to get your office registered under section - 24 of the GST Act using form FORM GSTR REG-07 and implement deduction and deposits of TDS in respect of bills processed on or after 1<sup>st</sup> October 2018 and forward bills to respective AOsGE after deduction of TDS (wherever applicable) as AOsGE will not be able to entertain/pass any bill if TDS (wherever applicable) is effected by GEs/AGEs(I) etc. in their capacity as DDO. This is also important in view of the strict provisions under the Act.



It is also requested to refer to our letter of even no. dated 12.7.2018 addressed to All AOsGE/AOsCCE and copy to your office amongst others.

Further, it is requested that for guidelines for deductions and deposits of TDS by the DDO under GST Act, Provisions of Section 51 of CGST Act 2017, relevant Section of GST Act, and order issued by the Govt. of India, MoF, Deptt. of Revenue F.No. S.31011/11/2018-ST-I/DOR dated 14.09.2018, may please be consulted.

This letter issues with the approval of CDA.

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Jt. Controller.

Copy to:-

- 1) All AOs GE
- 2) All AOs CCE

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For information and necessary action please.

- 3) Oi/c EDP Section:  
(Local)

For information with a request to upload on the CDA Guwahati website please.

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Jt. Controller.