



केन्द्रीय कर प्रधान मुख्य आयुक्त का कार्यालय,
बैंगलूर अंचल, पी बी सं. 5400, केन्द्रीय राजस्व भवन, क्वींस रोड, बैंगलूर- 560001
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF CENTRAL TAX,
BANGALORE ZONE, P.B.NO.5400, C.R.BUILDING, QUEEN'S ROAD,
BANGALORE-560001

ई-मेल/Email: ccbz-excise@nic.in	दूरभाष/Phone: 080-22866423 फैक्स/Fax: 080-22868613
सी.सं./C.No. IV/16/243/2018/PCCCT (BZ)	दिनांक / Date: 17.10.2018

To

The Principal Commissioner/ Commissioner

Bengaluru East/ Bengaluru West/ Bengaluru North/ Bengaluru South/ Bengaluru North
West/ Mysuru/Mangalore/Belagavi

The Commissioner,

Bengaluru Audit- I/Bengaluru Audit- II/Mysuru Audit/ Belagavi Audit

The Commissioner,

Bengaluru Appeals- I, Bengaluru Appeals- II/ Belagavi Appeals/Mysore Appeals

The CAO, PCCO, Central Tax, Bengaluru

Sir,

Sub :- Deduction of Tax at Source by DDOs under CBIC – regarding

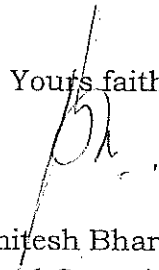
Kind reference is invited to DO letter No. 349/163/2017-GST dated 18.09.2018 of the Special Secretary and Member (GST), CBIC, New Delhi and this office letters of even no. dated 19.09.2018 and 25.09.2018 on the above subject.

2. Further please find enclosed herewith letter F.No.8/B/10(2)/HRD/EMC/2017 dated 26.09.2018 received from the Director General, HRD, New Delhi wherein further information on the above subject is provided. Also, a booklet containing the "Standard Operating Procedure on TDS under GST – A ready reckoner for DDOs/ other Deductors in GST" dated 28.09.2018, issued by the Law Committee of GST Council (already forwarded to all Commissionerates by E-Mail on 05.10.2018) is enclosed herewith for kind information and necessary action at your end.

3. Based on the reports received from Commissionerates, a Zonal report containing the GST Registration details of DDOs has been forwarded to DGHRD on 09.10.2018. However, it is noticed that in case of a few Commissionerates, a single GST Registration has been obtained

where a DDO is holding additional charge of more than one Division / formation, which is not correct. In fact, for each of the DDO charge under the Commissionerate, separate registrations under GST is required to be taken and forwarded to this office immediately for onward submission in this regard. Further, all Commissionerates are requested to circulate the enclosed "Standard Operating Procedure", alongwith copies of Board's Circular No.65/39/2018 GST dated 14.09.2018 and Circular No.67/41/2018 GST dated 28.09.2018 and to ensure that all DDOs under their jurisdiction are compulsorily following the due process of deduction of tax at source alongwith necessary compliance and reporting.

Yours faithfully,



(Amitesh Bharat Singh)

Additional Commissioner (PCCO)

Enclosed: as above

Prashant, pl keep a copy & send to Harish in



Government of India
Ministry of Finance, Department of Revenue
Directorate General of Human Resources Development
Indirect Taxes & Customs
IRCON Building, West Wing,
Ground Floor, Plot No. C-4,
District Centre, Sahet,
New Delhi-110017

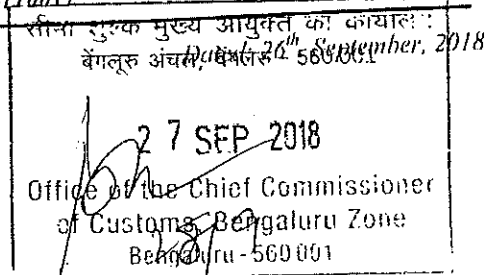


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Bharat

F.No. S/B/10(2)/HRL/EMC/2017/

To
All Budgetary Authorities under CBIC

Sir/Madam,



Sub: Implementation of Tax Deduction at Source (TDS) under GST- Reg.

This is to draw your kind attention to the Implementation of Tax deduction at Source (TDS) under GST.

(1) In this regard Notification No. 50/2018- Central Tax, dated 13.09.2018 has been issued to bring into force the provisions of Sec 51 of the CGST Act, 2017 w.e.f 01.10.2018.

(2) Vide this notification, the following persons have been notified under clause (d) of section 51(1) of the CGST Act, 2017.

(a) An authority or a board or any other body, Set up by an Act of Parliament or a State Legislature, or established by any Government, with fifty-one per cent or more participation by way of equity or control, to carry out any functions;

(b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) Public sector undertakings

(3) Circular No. 65/39/2018-DOR, dated 14.09.2018 lays down guidelines for deductions and deposits of TDS by the DDO under GST.

Detailed forms have already been prescribed vide FORM GST REG- 07, FORM GSTR- 7. The persons, who are mandatorily required to deduct tax at Source under GST, have been specified in Section 51 of the CGST Act, 2017.

As per provisions of section 24 of the CGST Act, 2017, the person so required to deduct Tax at Source (TDS) are mandatorily required to take registration under 25 of the CGST Act, 2017.

(4) The Rate of TDS to be deducted is specified in Section 51(1) of the CGST Act, 2017 and Section 20 of the IGST Act, 2017 and the timelines are prescribed under Sub-section (2), (3) and (4) of Section 51 of the CGST Act, 2017.

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(5) Returns have to filed under Rule 66 of the CGST Rules and in case of delayed payment or non-payment of TDS to the Government, interest is to be paid under sub section (6) of Sec 51 of the CGST Act, 2017

(6) Penalty is also prescribed for non-deduction/ short deduction of TDS or short payment / non-payment of TDS deducted [under Section 122 (1) (v) of the CGST Act, 2017]. Identical penalty has been prescribed in the SGST/UTGST Act, 2017 of the States/UTs and in case of offence been committed as mentioned above, penalty under State/UT GST Act, 2017 is also required to be paid.

As per further proviso to Section 20 of the IGST Act, 2017, in cases where the penalty is leviable under the CGST Act and State/UT GST Act, the penalty leviable under IGST Act, 2017 shall be sum total of the said penalty.

(7) Provisions for Payment of Tax by Deductee and Refund to Deductor /or Deductee in case of excess erroneous deduction of TDS have also been made.

(8) Only TDS category GST Registrant not liable to pay GST under Reverse charge on intra-state supplies received from unregistered supplier (remains ineffective till 30.09.2019). (Ref. notification No. 9/2017-Central Tax (Rate), dated 28.6.2017).

(9) Rule 12 of the CGST Rules, 2017 provides for Grant of registration to persons required to deduct tax at source or to collect tax at source.

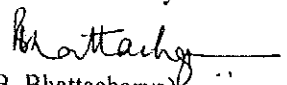
(10) The details of tax deducted at source furnished by the deductor under sub-section (3) of section 39 in FORM GSTR-7 shall be made available to the deductee in Part C of FORM GSTR-2A electronically through the Common Portal and the said deductee may include the same in FORM GSTR-2 as per Rule 60(6), while as per Rule 80: Annual Return may be filed.

(11) Exemption Notification No.9/2017-Central Tax (Rate), dated 28.06.2017 exempts intra-State supplies of goods or services or both received by a deductor under section 51 of the said Act, from any supplier, who is not registered, from the whole of the central tax leviable thereon under sub-section (4) of section 9 of the said Act, subject to the condition that the deductor is not liable to be registered otherwise than under sub-clause (vi) of section 24 of the said Act w.e.f. 01/07/17.

(12) Rate of interest per annum have been fixed vide Notification No. 13/2017-Central Tax, dated 28.6.2017 and Notification No. 6/2017 - Integrated Tax, dated 28.6.2017.

It is requested to conduct handholding sessions in respect of all DDOs in your jurisdiction by 27th/28th September, 2018 & ensure smooth implementation of the TDS provisions under GST.
Please send an Action taken report by 28/09/2018 to ADG, EMC.

Yours faithfully


(B. Bhattacharya)
DG, HRD

Subject: **Fwd: RE: Training material for registration and returns of TDS for DDO**

To: cexbang4@gmail.com, commr-cexblr5@nic.in, commr-cexblr4@nic.in, commr-cexblr1@nic.in, cexb1tech@gmail.com, commr-cexblgm@nic.in, comexmng@nic.in, cxmngtec@nic.in, comphqrs@gmail.com, hqrs.tech.west@gmail.com, gstbengalurueast@gmail.com, hqrstech@gmail.com, systemsbnw@gmail.com, hqtechblrnw@gmail.com, techhqrs-cexmys@gov.in, syshqrs-cexmys@gov.in, commrcexbangalore1@gmail.com

Cc: auditb1.bng-cex@nic.in, planningcellst@gmail.com, commradt-stblr@nic.in, aohqrs.mysaudit-cbec@gov.in, cgstauditbelagavi@gmail.com

Date: 01/10/18 02:55 PM

From: "CHIEF COMMISSIONER OFFICE, BANGALORE ZONE" <ccbz-excise@nic.in>

Madam/Sir,

Please find forwarded message regarding captioned subject for information please.

Regards

Office of Pr. Chief Commissioner, Central Tax,
Bangaluru zone,
Bangaluru

----- Original Message -----

From: **Rajeev Agarwal** <rajeev.agarwal@gstn.org.in>

Date: Sep 29, 2018 4:20:46 PM

Subject: RE: Training material for registration and returns of TDS for DDO

To: Commissioners-Model2 <commissioners-model2@gstn.org.in>, Commissioners-Model1 <commissioners-model1@gstn.org.in>, Central Commissionerates <central.commissionerates@gstn.org.in>

Cc: Prakash Kumar <ceo@gstn.org.in>, Kajal Singh <kajal.singh@gstn.org.in>, Nitin Mishra <nitin.mishra@gstn.org.in>, mahender.singh.irs@gov.in, upender.gupta@nic.in, dg.sys@icegate.gov.in, Manish Saxena <Manish.Saxena@icegate.gov.in>, Dheeraj Rastogi <d.rastogi@nic.in>, Vimal Srivastava <vimal.srivastava@nic.in>

Dear Sir/Madam,

It is informed that following mail has been sent to all TDS registrants for their information please.

Thanking you,

Rajeev Agarwal
SVP (OCB), GSTN

*****Start of mail to TDS registrants*****

Subject: User Manual, FAQ and other training material for TDS Deductors

Dear TDS Deductors,

As you are aware TDS provisions of GST (Section 51 of the CGST Act, 2017) will be implemented from October 2018.

2. All the authorities notified under Section 51, are required to register on GST portal as TDS Deductors are also required to deposit tax deducted with Government and to file Form GSTR-7 every month on GST Portal.

3. For ease of compliance of these provisions by TDS Deductors, various training and guidance material is available on GST Portal. The same is given below for your information & reference please:

Registration on GST Portal

S. No	Topic	Link
i	User Manual	https://tutorial.gst.gov.in/userguide/registration/index.htm#t=Tax_Deductor.htm
ii	Frequently Asked Question (FAQ)	https://tutorial.gst.gov.in/userguide/registration/index.htm#t=Registration_as_Tax_Deductor_or_Tax_Collec
iii	Computer Based Tutorial (CBT)	https://www.gst.gov.in/help/video/tdsparta & https://www.gst.gov.in/help/video/tdspartb
iv	Webinar	https://www.youtube.com/watch?v=XMa_jlR2xTc

Payment on GST Portal

S. No	Topic	Link
i	Guidelines of Government regarding payment by TDS Authorities	https://bit.ly/2xjRrHM (Department of Revenue, Government of India, Circular No. 65/39/2018-DOR dated 14/09/2018)
i	User Manual	https://www.gst.gov.in/help/payments
ii	Frequently Asked Question (FAQ)	https://www.gst.gov.in/help/payments

iii	Computer Based Tutorial (CBT)	https://tutorial.gst.gov.in/cbt/payments/gstpayments/index.html
iv	Webinar	https://www.youtube.com/watch?v=MJniLaJEAdY

Online Return Filing of Form GSTR-7 on GST Portal

S. No	Topic	Link
i	User Manual	https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GSTR7_Manual.htm
ii	Frequently Asked Question (FAQ)	https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GSTR7_FAQ.htm
iii	Computer Based Tutorial (CBT)	Will be available shortly at the link (click Filing GSTR-7) https://www.gst.gov.in/help/returns
iv	Webinar	In English https://www.youtube.com/watch?v=Mk5xYHDpt7Q In Hindi https://www.youtube.com/watch?v=qJw_Q3ZN_SE

Form GSTR-7 Filing on GST Portal using Offline Utility

S. No	Topic	Link
i	User Manual	https://tutorial.gst.gov.in/downloads/gstr7offlineutility.pdf
ii	Frequently Asked Question (FAQ)	https://tutorial.gst.gov.in/downloads/gstr7offlineutility.pdf

iii	Computer Based Tutorial (CBT)	Will be available shortly at the link (click Preparing GSTR 7 offline utility) https://www.gst.gov.in/help/offlineutility
iv	Webinar	In English https://www.youtube.com/watch?v=eRqXmjx8tlk In Hindi https://www.youtube.com/watch?v=_pLwP190EM8

This is your information please.

Thanking you,

Team GSTN

*****End of mail to TDS registrants*****

From: Rajeev Agarwal [mailto:rajeev.agarwal@gstn.org.in]

Sent: Tuesday, September 25, 2018 12:23 PM

To: Commissioners-Model2 <commissioners-model2@gstn.org.in>; Commissioners-Model1 <commissioners-model1@gstn.org.in>; Central Commissionerates <central.commissionerates@gstn.org.in>

Cc: Prakash Kumar <ceo@gstn.org.in>; Kajal Singh <kajal.singh@gstn.org.in>; Nitin Mishra <nitin.mishra@gstn.org.in>; mahender.singh.irs@gov.in; upender.gupta@nic.in; dg.sys@icegate.gov.in; Manish Saxena <Manish.Saxena@icegate.gov.in>; Dheeraj R <d.rastogi@nic.in>; Vimal Srivastava <vimal.srivastava@nic.in>

Subject: RE: Training material for registration and returns of TDS for DDO

Dear Sir/Madam,

The date of below webinar is 27.09.2018 (and not 26.09.2018, as mentioned in table 2, in mail below).

Thanking you,

Rajeev Agarwal
SVP (OCB), GSTN

From: Rajeev Agarwal [mailto:rajeev.agarwal@gstn.org.in]

Sent: Tuesday, September 25, 2018 12:17 PM

To: Commissioners-Model2 <commissioners-model2@gstn.org.in>; Commissioners-Model1 <commissioners-model1@gstn.org.in>; Central Commissionerates <central.commissionerates@gstn.org.in>

Cc: Prakash Kumar <ceo@gstn.org.in>; Kajal Singh <kajal.singh@gstn.org.in>; Nitin Mishra <nitin.mishra@gstn.org.in>; mahender.singh.irs@gov.in; upender.gupta@nic.in; dg.sys@icegate.gov.in; Manish Saxena <Manish.Saxena@icegate.gov.in>; Dheeraj R <d.rastogi@nic.in>; Vimal Srivastava <vimal.srivastava@nic.in>

Subject: RE: Training material for registration and returns of TDS for DDO

Dear Sir/Madam,

Refer mail trail below.

GSTN is organizing a webinar on Filing of Form GSTR-7 using offline utility, on GST Portal by Tax Deductors, as per detail bel

Dear Sir/ Madam

As you are aware, GST provisions for Tax Deduction at Source (TDS) will be implemented w.e.f 1st October, 2018. Thereafter, all persons required to deduct tax, under Section 51 of the CGST Act, 2017, will be liable to apply for Registration in Form GST REG 07 and will be required to file Form GSTR-7 (Return), as prescribed. In this context following training material is available / will be made available to DDO for ease of compliance:

- 1) In June 2017, a Webinar on TDS provisions in GST was conducted by GSTN and its recording can be viewed on you tube below:

https://www.youtube.com/watch?v=XMa_jlR2xTc&list=PLwd4X2n8jgXybMicZ69Py55X11aMSl1on

- 2) User Manuals and Frequently Asked Questions (FAQ) on process of Registration as TDS Deductors, is available in help GST portal, which can be accessed via link given below :

- User Manuals (https://tutorial.gst.gov.in/userguide/registration/index.htm#t=Tax_Deductor.htm)
- FAQ (https://tutorial.gst.gov.in/userguide/registration/index.htm#t=Registration_as_Tax_Deductor_or_Tax_Coll)
- Two CBTs on topics “ Filling up of Registration Application for Registration as TDS Deducted” Part A (<https://www.gst.gov.in/help/video/tdsparta>) and Part B (<https://www.gst.gov.in/help/video/tdspartb>) are deployed in Help Menu at GST portal, which can also be viewed by accessing the indicated links.

- 3) With a view to apprise all DDOs about Form GSTR -7 and its correlation with Form GSTR 7A, GSTN will be providing following training material to all authorities :

- Webinar will be conducted on TDS Returns, in various languages by GSTN. All DDO can watch it live or see its recorded version, which will be made available on GSTN you tube channel. (refer link below <https://www.youtube.com/c/GoodsandServicesTaxNetwork>).
- FAQ and User Manuals for filing Return for TDS (Form GSTR 7) will be deployed on GST portal help menu.
- Computer based training (CBT) on filing Form GSTR 7 will be provided on GST portal help menu.
- Help Desk agents will be provided training on TDS Return.

- 4) A training program for master trainers from Central and State accounting authorities will be organized at GSTN Aerocity in August, 2018. These master trainers, in turn are expected to train their own staff in their jurisdiction. The dates of such training will be intimated shortly.

- 5) It is requested that the above information may be circulated to all the stakeholders in your jurisdiction.

This is for your information please.

Thanking you,

Rajeev Agarwal
SVP (OCB), GSTN

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