

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
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No. A/GST/1110/Gen/2018-19/Vol. I

Dated:-14.11.2018

Circular

To

All PCsDA/PCA (Fys)/CsDA
(Through CGDA Website)

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

**Ref.:- HQrs office Circular of even No. dated 25/9/2018 and letter
No.A/GST/11101/Gen/2018-19/vol.I dated 25/10/2018.**

This HQrs office communications cited under reference may please be referred to.

2. It may be mentioned that the Central Government has notified the 1st day of October, 2018, as the date on which the provisions of Section 51 of the said Act shall come into force.
3. Accordingly, it was advised that all the DDOs who are performing the role as deductor have to register with the common portal and get the GST Identification Number (GSTIN). Further, copy of GoI, Min. of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs Notification No. 50/2018- Central Tax dated 13th September,2018 on the above subject and CBEC Circular No.65/39/2018-DOR (F.No.S.31011/11/2018-ST-I-DoR dated 14th September, 2018) were also enclosed for information and necessary guidance.
4. It was further advised to visit website 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.
5. In light of the above, 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) and accordingly deducting TDS, as all PCDA/PCA(Fys)/CDA are responsible for carrying out TDS deductions. The deduction on account of TDS are also required to be deposited on monthly basis and filing of return a Form GSTR-7. The compliance of the said activities as required under GST Act may please be confirmed by return Fax.

Jt. CGDA (A&B) has seen.

(Dr. Bhuvnesh Kumar Verma)
Sr.ACGDA (A&B)

Copy to :-

1. AN-IV Section (Local)- For similar action as above.
2. IT&S Section (Local)-For uploading on CGDA website.

(Dr. Bhuvnesh Kumar Verma)
Sr.ACGDA (A&B)