



सत्यमेव जयते

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No. AT/IX/9504/GST

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Most Important Circular

To,

All PCsDA/CsDA

Sub: Implementation of GST by DAD.

With the 101st Constitution Amendment Act coming into force on 8th Sept 2016 and notification of the GST Council on 15th September - the road to GST rollout is clear. Government is keen on introduction GST the biggest indirect tax reform, with from 01 July 2017.

2. Section-24 of the CGST Act requires mandatory registration for certain categories of department/ persons/ firm, including: (vi) persons who are required to deduct tax under section 51, whether or not separately registered under this Act. DDOs thus need to get registered in GST using their TAN Number using form GSTR REG-07.
3. Registration of DDO has to be done State wise. Therefore, PCsDA/ CsDA having trans-State jurisdiction would have to register in each State separately.
4. All DDOs are advised to register for TDS of GST before 1st July 2017. The form for this purpose is available on CBEC Website.

Jt. CGDA (IA&S)

Copy to,

EDP (Local)

: Please upload on website.

Sr. AO (IAW-9)