

राजस्थान सरकार
निदेशालय, पशुपालन विभाग, जयपुर

क्रमांक:- एफ. () बिल अनुभाग/GST(TDS)/2017/ 924

दिनांक:- 22/6/17


समस्त आहरण वितरण अधिकारी
पशुपालन विभाग, राजस्थान

विषय:- जी एस टी के स्रोत पर कर कटौती के प्रावधान लागू करने बाबत।

समस्त आहरण वितरण अधिकारियों को जी एस टी के सम्बन्ध में वित्त विभाग द्वारा उपलब्ध कराई गई प्रशिक्षण सामग्री एवं परिपत्र संलग्न कर निर्देशित किया जाता है कि संलग्न प्रशिक्षण दस्तावेज/परिपत्र में दिए गए प्रावधानों के अनुरूप जीएसटी की स्रोत पर कटौती सनिश्चित करावें।

संलग्न:- उपरोक्तानुसार


भवदीय


(रमेश सांखला)
मुख्यलेखाधिकारी

क्रमांक:- एफ. () बिल अनुभाग/GST(TDS)/2017/ 924

दिनांक:- 22/6/17

प्रतिलिपि:- एनालिस्ट कम प्रोग्रामर को समस्त आहरण वितरण अधिकारियों को ई-मेल करने हेतु।


मुख्यलेखाधिकारी

Provisions in GST regarding Tax Deduction at Source

Provisions

In GST u/s 51 Tax Deduction at source is to be made by

- [A] a department or establishment of Central Government or State Government
- [B] Local authority
- [C] Governmental Agencies
- [D] Such person or category of persons as may be notified by Government on the recommendation of the council

Liability to Deduct Tax

Liability to deduct tax (u/s 51) is -

- From the payment made or credited to supplier of taxable goods or service both
- Where total value of such supply under a contract exceeds 2,50,000
- Rate of deduction of TDS
 - In case of intrastate supply 1% (Section 51, RGST/ CGST Act)
 - In case interstate supply 2% (Section 20, IGST Act)

Value of Supply for TDS

- For TDS value of supply shall be after deducting the tax shown in Invoice
- No TDS shall be deducted on IGST/CGST/SGST or cess shown in Invoice
- If the Location of supplier or place of supply is different from the place where deductor is registered, TDS will be deducted as per provisions of IGST Act and not SGST/ CGST Act.

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Provisions of registration

- Compulsory registration for TDS deductor (u/s 24 and Registration rule 5) i.e no exemption threshold
- Online Registration application by TDS deductor in GST REG-07 at www.gst.gov.in
- Registration shall be granted on the basis of Tax Deduction and Collection Account Number (**TAN**).
- Registration certificate issued in 3 working days in REG-06.

Return

- Every registered person required to deduct tax at source under the provisions of Section 51 shall furnish a return, electronically, for the month in which such deductions have been made within ten days after the end of such month (GSTR-07)
- Details of such deduction will be automatically reflected in GSTR 2A of supplier i.e. there shall be matching of returns.

TDS Deductor's liabilities – I

- Compulsory registration liability
- Deposit of amount deducted as tax (TDS) to the Government within ten days after the end of the month.
- In case of failure to deposit in time, interest as per law has to be paid

June 20 Payment
TDS 10 July 20

TDS Deductor's liabilities – II

- Deductor to issue TDS certificate, electronically, in GSTR-7A Within 5 days of depositing TDS.
- TDS Certificate shall contain details of the contract value, rate of deduction, amount deducted and amount paid to the Government.
- Late fee of Rs 100 per day (maximum 5000) in case of delay of more than 5 days in issuing GSTR-7A.

TDS Deductor's liabilities – III

If

- the deductor fails to deduct TDS, or
- deducts less than the amount required to be deducted, or
- fails to deposit TDS deducted in Government exchequer within prescribed time

Penalty of Rs. 10000 or equivalent to amount not deducted or amount less deducted or amount which he fails to deposit in government exchequer, whichever is higher.

PAYMENT