

**No.PA/DC(SA)/2018/
उपायुक्त का कार्यालय**

OFFICE OF THE DEPUTY COMMISSIONER

दक्षिण अंडमान जिला

SOUTH ANDAMAN DISTRICT

Dated 3rd October 2018

PRESS RELEASE

TDS under GST made effective from 1st October 2018

The provisions of section 51 of CGST Act 2017 related to 'Tax Deduction at Source' have been made effective **from 1st October 2018 vide issue of Notification No 50/2018-Central Tax dated 13/09/2018**, requiring that beginning from this date a Department or an establishment of the Central or State Government; or Local authority; or Governmental agencies; or an authority or a board or any other body, setup by an Act of Parliament or by an Act of Parliament or a State Legislature; or established by any Government, with fifty one percent or more participation by way of equity or control, to carry out any function; society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860); public sector undertakings, shall deduct tax at source @ 2% when the value of taxable supply received exceeds Rs.2,50,000/- for an individual contract.

In this regard CBIC has issued Circular No 65/39/ 2018-DOR dated 14/09/2018 prescribing detailed 'Guidelines for deductions and deposits of TDS by the DDOs under GST ', which can be downloaded from the www.cbic.gov.in for reference.

It needs to be emphasised that a tax deductor has to compulsorily register with GST without any threshold limit. The registration can, however, be obtained on the basis of TAN in lieu of PAN. The TDS provisions also prescribe recovery of late fees and interest in case of non-compliance; therefore, conceptual clarity in this regard is essential. All HODs and DDOs of the A&N Administration covered under section 51 of CGST Act would do well to go through the provisions and procedures carefully and register their establishment immediately. Any default in this regard shall attract penal consequences.

Commissioner(GST)/
Dy. Commissioner(SA)

To

1. The Chief Editor, The Daily Telegrams with the request to publish the above press release.
2. All the Chief Editors/Editors/Sub-Editors of private newspapers with the request to publish the above press release.

