

For  
Information of  
TDS Authorities(GST)



COMMISSIONERATE OF CT & GST  
(Under Finance Department)  
(Government of Odisha)

## TDS under GST w.e.f 1<sup>st</sup> Oct'18

- TDS provisions under GST Acts shall come into effect from 01/10/2018. **From 01/10/2018, when procuring goods or services of value exceeding Rs.2.50 lakhs, TDS authorities shall be required to deduct tax at source from the amount payable to the supplier.**
- If the supplier makes intra-state supply (i.e. charges tax under CGST and SGST in the invoice), TDS shall be made @1% under CGST and 1% under SGST, totaling to 2%. But if the supplier makes inter-state supply (i.e. charges tax under IGST in the invoice), TDS shall be made @2% under IGST.
- **Authorities required to deduct GST:-**
  - (i) Central and State Government Departments / Establishments
  - (ii) Local Authority
  - (iii) Government Agencies
  - (iv) An Authority / Board / Any other Body set up by an Act of Parliament / 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
  - (v) Society established by Central Government or State Government or a Local Authority under Societies Registration Act,1860 (21 of 1860)
  - (vi) Public Sector Undertakings (Central and State)
- TDS amount is required to be deposited in Government account by 10<sup>th</sup> day of the succeeding month (i.e. by 10<sup>th</sup> Nov'18 for deductions made in Oct'18). TDS authorities are required to file monthly return in Form GSTR-7 electronically in the GST Common Portal [www.gst.gov.in](http://www.gst.gov.in) by 10<sup>th</sup> day of the succeeding month. TDS certificate will be made available to the supplier electronically in GST portal.
- For deduction and deposit of GST into Government Account, the TDS authorities are required to take registration under Section 24(vi) of CGST/SGST Act, 2017. **[TDS authorities not yet registered, are required to take registration immediately].**
- The procedure for deposit of TDS amount and filing of return will be available in our website <https://odishatax.gov.in> within a week.
- **Failure to comply TDS provisions will invite penal action against TDS Authorities.**

Help Desk : 1800-345-6753 (Toll Free)  
Web-site : <https://odishatax.gov.in>

Commissioner of CT & GST  
Government of Odisha, Cuttack