

Commissionerate of CT and GST, Odisha (At Cuttack)
(Finance Department, Government of Odisha)

No. 15623/CT., Dated 24/11/2018
POL-56/3/2017-(P.1)

To

The Project Engineer
OISIP, JICA, Bhubaneswar
2nd Floor, PHEO Building
Unit-V, Bhubaneswar-751001

Sub: Regarding recovery of GST from the bills raised by VIKASH

Ref: Your letter No.4585 dated 30.10.2018

Sir,

In inviting a reference to the letter referred to above on the aforementioned subject I am directed to say that, the services provided by VIKASH by way of conducting awareness programs on sanitation in the agreed manner is not a taxable supply in terms of Entry Sl No.3 of Notification No.12-Central Tax (Rate) dated 28.06.2017 and the corresponding Notification issued by the State Government, as amended from time to time. Since it is not a taxable supply deduction of tax at source (TDS) is not required at the time of payment to the service provider. It is also made clear that TDS is required only when payment of made against taxable supply of goods and services where the contract value exceeds Rs.2,50,000/- (Rupees Two lakhs and Fifty thousand). In this case, the service provider has correctly not charged any amount towards GST.

This is issued with approval of the Commissioner, CT & GST.

Yours faithfully,


Joint Commissioner, CT & GST
(Policy)

Memo No. 15624 /CT.,

Dated 24/11/18

Copy to the Head of CT&GST Territorial Range (All)/CT & GST Territorial Circle(All)/ CT &GST Assessment Unit for information. The TDS Authorities may be sensitize accordingly not to deduct tax at source against non-taxable supply of goods and services.


Joint Commissioner, CT & GST
(Policy)

