

Issue No : I/10325/2018

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

No. POL-56/3/2017-Policy (pt-1) 16475/CT, Dated 14/12/2018

To

The Project Administrator
Integrated Tribal Development Agency
Kaptipada, Udala

Sub: Deductions and Deposits of TDS by the DDO under GST Act 2017- reg.

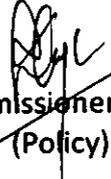
Ref: Your office letter No. 1399/ITDA dt. 05.11.2018

Sir,

In inviting a reference to your office letter on the aforementioned subject, I am directed to say that the Junior Engineer executing your departmentally assigned work is an employee of your Organization. Therefore, the transaction between your Department and Junior Engineer concerned is to be treated as self-supply and not chargeable to tax under GST. Therefore, ITDA is not required to deduct GST at source from the payment made to the Junior Engineers of your organization for executing works departmentally.

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

Yours faithfully,


Joint Commissioner CT & GST
(Policy)

