

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

Letter No. 6173/CT

Dt. 19/09/2018

To

CT& GST Circle Heads (All Circles)

Sub: Registration of TDS Authorities under GST Act

Sir/Madam,

On the aforementioned subject, it is to inform you that TDS provisions of the GST Acts are likely to come into effect from 01.07.2018. As per the mandate in Section 51 of the OGST/CGST Act, the notified tax deducting authorities shall have to deduct **SGST @ 1%** and **CGST@1%** on every **intra-state supply** where the supply value exceeds **Rs.2.5 lakhs**. In case of **inter-state supply** with supply value exceeding **Rs. 2.5 lakhs**, the rate of deduction will be **2%** of the supply value as IGST as per Section-20 of IGST Act. Organizations responsible for TDS under GST are required u/s 24(vi) of the OGST/CGST Acts to register themselves as Tax Deductors on the GST portal.

As per Section 51(1) & 24(vi) of the CGST Act, 2017 and OGST Act, 2017 read with Central Board of Excise and Customs Notification No.33/2017, Dt.15.09.2017 & Odisha Finance Department Notification No.27477, Dt.16.09.2017, the following organizations are required to be registered under the GST Acts as TDS Authorities (i.e. Tax Deductors)

- (i) Central and State Government Departments/Establishments
- (ii) Local authority
- (iii) (a) 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
- (b) Society established by the Central Government or State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860)
- (c) Public Sector Undertakings

Accordingly, there is a need for identifying the prospective TDS Authorities located within your jurisdiction and ask them for registration. Even for registration, the prospective TDS Authorities may require some assistance by way of sensitization and hand-holding support.

A Nodal Officer should be nominated at the Circle level to handle all TDS related activities. The name, Mobile number and e-mail of the Nodal Officer should be sent through intramail-ID- acctaudit@ctdod.in. The Nodal Officer will be trained by this office through VC on the registration process and the subsequent remittance and return filing process. The training schedule will be intimated to the Nodal Officers through their mail/mobile.

During the period from 01.05.2018 to 30.06.2018, a special drive should be undertaken to identify the prospective TDS authorities and to ensure their registration in the GST portal as TDS Authorities. The list of TDS authorities deducting tax at source under OVAT Act through WAMIS and a 2nd list of the DDOs in the State are sent herewith for reference. These two lists will help you in identifying the prospective TDS authorities under the GST Acts under your jurisdiction. Some of the prospective TDS authorities such as PSUs and Local Authorities, etc. might have already been registered under GST as a tax payer. **In spite of that, they need to have separate registration as TDS authorities as per the requirements of Section 24(vi) of the OGST/CGST Acts.**

Please take note that this instruction is only for ensuring registration of TDS authorities under Section-24(vi) of the CGST Act, 2017 and OGST Act, 2017. The TDS authorities are now not authorised to deduct tax at source immediately after registration. **The date from which the TDS authorities shall be liable for deduction of tax at source shall be intimated later.**

Yours faithfully



Saswat Mishra
Commissioner of CT & GST
Odisha (at Cuttack)

Memo No. 6179 /CT

Dated 19.04.18 .

Copy forwarded to all CT&GST Territorial Range Heads for information and necessary action.



19.04.18
Addl. Commissioner of CT&GST (Policy)
Odisha (at Cuttack)