

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

Letter No. POL-56/3/2018/Policy  
6509 /CT/Policy

Dt... 25 / 4 / 2018

To

**FAs / AFAs (All Departments)**  
**Government of Odisha**

Sub: **Registration of Drawing & Disbursing Officers as TDS Authority under the GST Act**

Sir/Madam,

In inviting a reference to the subject cited above, I am to inform you that **TDS provision of the GST Acts is very likely to come into effect from 01.07.2018**. As per Section 51 of the OGST/CGST Act, Tax Deducting Authorities shall have to deduct SGST @ 1% and CGST@1% of the supply value on every intra-state supply where the supply value exceeds Rs.2.5 lakhs. Similarly, as per Section-20 of IGST Act, Tax Deducting Authorities shall have to deduct IGST @2% of the supply value in case of inter-state supply with supply value exceeding Rs. 2.5 lakhs. **There is penal provision in the Acts for non-compliance of TDS provisions.**

As per Section 51(1) and 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 and 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

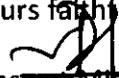
- (b) Society established by the Central Government or State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860)
- (c) Public Sector Undertakings

Accordingly, there is a need for identifying the prospective TDS Authorities in your Department and ask them for registration much before 01.07.2018. The Registration Module is already available in the GSTN Portal ([www.gst.gov.in](http://www.gst.gov.in)) for registration of TDS Authorities. It is to be noted that some of the prospective TDS Authorities might have already been registered under GST as a tax payer. In spite of that, they need to have a separate registration as TDS Authority as per the requirement of Section 24(vi) of the OGST/CGST Acts.

Therefore, you are requested to advise those Drawing and Disbursing Officers (DDOs) working under your Department who are procuring goods and services of value exceeding Rs.2.5 lakh (in each case), the Local Authorities and other Governmental Authorities including Societies and PSUs under the administrative control of your Department for obtaining registration as TDS Authorities under the GST Acts well before 01.07.2018. However, the TDS authorities are not authorised now 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.

Registration as TDS Authorities can be done easily in on-line mode in the GSTN Portal [www.gst.gov.in](http://www.gst.gov.in). For assistance or any query, the State CT&GST Circle offices (earlier known as State Commercial Tax Circle Offices) or the Help Desk (1800-345-6753) (Toll Free) can be contacted.

Thanking you.

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