

BY SPEED POST

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES; ODISHA;
CUTTACK**

No. 6071 /CT.,
MC-15/3/2016

Dated. 16 / 4 /2018

To

**The Director
Information and Public Relations Department
Odisha, Bhubaneswar
(Near Circuit House)**

Sub.:- Publication of Advertisement

Sir,

In inviting a reference to the subject cited above, I am directed to enclose herewith hard copy of advertisement (i.e., Register as TDS Authority under GST) for publishing in three Odia daily news papers namely "The Samaj", "The Sambad" & "The Dharitri" as a quarter page black & white advertisement on any inner page as per I& PR rates. This office shall bear the cost of publication of advertisement.

It is, therefore, requested that the advertisement may kindly be published on **one day** only i.e., either on **19.04.2018** or **20.04.2018** positively and copy of the publication along with bills thereof may please be sent to this office for consideration of payment.

Yours faithfully,

**Deputy Commissioner of Commercial Taxes,
(Misc. & Co-ordination)**

Memo No. 6072 /CT.,

Dated 16 / 4 /2018

Copy forwarded to the D.C.C.T.(Policy) for information and necessary action.

**Deputy Commissioner of Commercial Taxes
(Misc. & Co-ordination)**

For
Central / State
Government
Establishments
Local Authorities
& PSUs



Government of Odisha
Commercial Tax Organisation
(Finance Department)



REGISTER AS TDS AUTHORITY UNDER GST

- ☞ As per Section 51(1) of the Central GST Act, 2017 and the Odisha GST Act, 2017 read with Section 20(x) of IGST Act, Central Government and State Government Departments / Establishments / Agencies and Local Authorities are liable to deduct tax –
 - ✓ @ 1% as CGST and 1% as OGST (total 2%) where the supplier is located within the State
 - ✓ @ 2% as IGST where the supplier is located outside the Statefrom the payment to be made to a supplier of taxable goods or services or both, where the total value of such supply exceeds Rs.2.50 lakhs (Subject to some exceptions and conditions)
- ☞ Under the GST Acts, penalty shall be imposed on the Deductor for violation and non-compliance of the TDS provisions
- ☞ The TDS provisions of the GST Acts are likely to come into effect from 01.07.2018
- ☞ As per Section 51(1) & 24(vi) of the Central GST Act, 2017 and Odisha GST 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 persons / organizations are required to be registered under the GST Acts as TDS 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
- ☞ For this, such persons/organizations have to apply on-line for registration (Form-GST REG-07) in www.gst.gov.in portal
- ☞ Some of the authorities like local bodies, Public Sector Undertakings etc., might have been registered under GST. Even for them, separate registration as Tax Deductors is required.
- ☞ The step by step process for registration is available in our website (<https://odishatax.gov.in>)
- ☞ Therefore, **please HURRY UP and complete your registration at the earliest**
- ☞ Do not deduct any TDS now. First get registered and wait until appropriate notification is made enabling the Deuctors to make deduction at source

Help Desk : 1800-345-6753 (Toll Free)

Commissioner of Commercial Taxes
Government of Odisha (Cuttack)

Web-site : <https://odishatax.gov.in>

Instruction to Advertisement Publishers :

- The above mentioned advertisement is to be published prominently (i.e. with sufficiently dark ink) as QUARTER PAGE advertisement on any of the inner pages, exactly as per the given Layout, Design and Font Style. Deviation will attract deduction from advertisement publication claim amount.

Approved. To be published in 3 leading Odia daily newspapers (ସମାଜ, ସମ୍ବାଦ ଓ ଯଶସୀ) on one day, either on 19.4.2018 or 20.4.2018, as a Qr. Page Black & White advertisement on any INNER page.


16/4

