

For
Information of
TDS Authorities(GST)



COMMISSIONERATE OF CT & GST
(Under Finance Department)
(Government of Odisha)

TDS under GST w.e.f 1st Oct'18

- TDS provisions under GST Acts shall come into effect from 01/10/2018. From 01/10/2018, when procuring goods or services of value exceeding Rs.2.50 lakhs, TDS authorities shall be required to deduct tax at source from the amount payable to the supplier.
- If the supplier makes intra-state supply (i.e. charges tax under CGST and SGST in the invoice), TDS shall be made @1% under CGST and 1% under SGST, totaling to 2%. But if the supplier makes inter-state supply (i.e. charges tax under IGST in the invoice), TDS shall be made @2% under IGST.
- **Authorities required to deduct GST:-**
 - (i) Central and State Government Departments / Establishments
 - (ii) Local Authority
 - (iii) Government Agencies
 - (iv) 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
 - (v) Society established by Central Government or State Government or a Local Authority under Societies Registration Act,1860 (21 of 1860)
 - (vi) Public Sector Undertakings (Central and State)
- TDS amount is required to be deposited in Government account by 10th day of the succeeding month (i.e. by 10th Nov'18 for deductions made in Oct'18). TDS authorities are required to file monthly return in Form GSTR-7 electronically in the GST Common Portal www.gst.gov.in by 10th day of the succeeding month. TDS certificate will be made available to the supplier electronically in GST portal.
- For deduction and deposit of GST into Government Account, the TDS authorities are required to take registration under Section 24(vi) of CGST/SGST Act, 2017. [TDS authorities not yet registered, are required to take registration immediately].
- The procedure for deposit of TDS amount and filing of return will be available in our website <https://odishatax.gov.in> within a week.
- Failure to comply TDS provisions will invite penal action against TDS Authorities.

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

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

Commissioner of CT & GST
Government of Odisha, Cuttack

Instruction to Advertisement Publishers :

- The above mentioned advertisement is to be published prominently (i.e. with sufficiently dark ink) as a QUARTER PAGE Black and White 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.

- To be published for ONE day between 19th Sept'18 to 21st Sept'18 in all-Odisha edition of 24/9, 25/9 and 26/9.

17/9/18

