



**MOST URGENT**

**ODISHA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY  
BHUBANESWAR**

No. Pen-I-38/18 23444 /UAT

Dated.....04.10.....2018

From:

Sri Subhransu Mohan Das, OFS(SAG),  
Comptroller

To

The Registrar, OUAT/  
All Deans and Directors of OUAT/  
Chief Librarian, Central Library, OUAT

Sub: Deductions and deposits of TDS under GST.

Madam/Sir,

With reference to the subject cited above, it is to inform you that the Odisha University of Agriculture & Technology (OUAT) has taken registration as Tax Deducted at Source (TDS) under GST implemented by Central and State Government Authorities under Section 24(vi) of CGST/SGST Act, 2017. This University has got the GST Identification Number i.e. **21BBNO00138FIDZ**. I am to enclose herewith a copy of the Circular No. 65/39/2018-DOR dated 14.09.2018 of the Govt. of India, Ministry of Finance, Department of Revenue, New Delhi and read with Letter No. 6173/CT dated 19.04.2018 and No. 6509/CT dated 25.04.2018 of the Commissioner of CT & GST, Odisha for your information and guidance for deduction & deposit of GST TDS.


The gist of contents of the said circular is as follows.

1. 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.
2. 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, totalling 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.

3. TDS amount is required to be deposited in Government account by 10<sup>th</sup> day of the succeeding month (i.e by 10<sup>th</sup> 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](http://www.gst.gov.in) by 10<sup>th</sup> day of the succeeding month. TDS certificate will be made available to the supplier electronically in GST portal.
4. The deduction schedules relating to GST duly verified and signed by the concerned authorities of different establishments of OUAT shall be sent to the GST Cell of OUAT (P) both in hard copy and soft copy latest by 4<sup>th</sup> day of the succeeding month in order to file the return in from GSTR-7 by the Drawing and Disbursing Officer (DDO) in time. You may also send your submission through e-mail [ouat.gst@gmail.com](mailto:ouat.gst@gmail.com) . The concerned authorities are requested to look into the matter personally and ensure timely disposal of TDS deductions as stipulated above.
5. **Any late filing or non-filing of e-tds returns would be liable for penalty against the concerned TDS authorities as follows for the period of default as per GST provision.**
  - (i) If the deductor fails to furnish the return in FORM GSTR-7 (under Section 39(3)) by the due date (i.e. within 10 days of the month succeeding the month in which deduction was made) he shall pay a late fee of Rs. 100/- per day under CGST Act & SGST/UTGST Act separately during which such failure continues subject to a maximum amount of Rs. 5000/- each under CGST Act & SGST/UTGST Act.
  - (ii) If any deductor fails to furnish the certificate of TDS deduction to the deductee (i.e. the supplier) within 5 days of crediting the amount so deducted to the Government (i.e furnishing return in FORM GSTR-7), the deductor shall pay a late fee of Rs. 100/- per day under CGST Act & SGST/UTGST Act separately from the day after the expiry of five day period until the failure is rectified, subject to a maximum amount of Rs.5000/- each under CGST Act & SGST/UTGST Act.

This is for your kind information and necessary action.

Encl: As above

Yours faithfully,  
  
10.10.18  
COMPTROLLER

Memo No. 23445 /UAT dated: 04.10.18

Copy with copy of the enclosures forwarded to the Associate Deans/ Associate Directors of Research of RRTTSs/ ~~senior scientist & Head of~~ KVKs/Medical Officer, OUAT Health Centre/ Officers-in-Charge of all schemes, OUAT for information and necessary action.

Encl: As above

  
4.10.18  
COMPTROLLER

Memo No. 23446 /UAT dated: 04.10.18

Copy along with copy of the enclosures forwarded to the Secretary to Vice-Chancellor for favour of kind information of the vice-Chancellor.

Encl: As above

  
4.10.18  
COMPTROLLER

Memo No. 23447 /UAT dated: 04.10.18

Copy with copy of the enclosures forwarded to the Assistant Registrars/Accounts Officers/Audit-cum-Inspection Officer, OUAT for information and necessary action.

Encl: As above

  
4.10.18  
COMPTROLLER

Memo No. 23448 /UAT dated: 04.10.18

Copy with copy of the enclosures sent to the Section Officer (Teaching/ Scheme/ Store/Cash/Pension/Funds/Budget), OUAT for information and necessary action. They are directed to take utmost care for deduction of TDS from the amount payable to supplier and for timely submission of required documents as stipulated above to the GST Cell of OUAT in order to enable them to execute the mandate properly, failing which necessary penalty as per GST Act will be initiated against the concerned employee in default for the lapses, if any, reported by the GST Cell, OUAT.

Encl: As above

  
4.10.18  
COMPTROLLER

Memo No. 23449 /UAT dated: 04.10.18

Copy along with copy of the enclosures forwarded to the Director, Planning, Monitoring & Evaluation, OUAT, Bhubaneswar for information with a request to upload the said letter & Circular in OUAT website [www.ouat.nic.in](http://www.ouat.nic.in) for wide circulation.

Encl: As above

  
4.10.18  
COMPTROLLER

Annexure-1

SL No	Name	GST No	Contract Value including GST	GST Amount Rs.	Current Bill Value excluding GST	IGST Rs.	CGST & SGST Rs.

yogesh tiwarites/CBECCircular No. 65/39/2018-DOR

F.No.S.31011/11/2018-ST-I-DoR

Government of India  
Ministry of Finance  
Department of Revenue

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New Delhi, Dated the 14th September, 2018

To,

1. Secretaries of the Central Ministries as pe list enclosed.
2. Chief Secretaries of all States/UTs with legislature/ UTs without Legislature.
3. All Finance Secretaries/ CCTs of the States/ UTs with Legislature/UTs without Legislature.
4. Chairman CBIC /All Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (through Member, GST, CBIC)
5. Pr.Chief Controller of Accounts, CBIC.

Madam/Sir,

**Subject: Guidelines for Deductions and Deposits of TDS by the DDO under GST**

Section 51 of the CGST Act 2017 provides for deduction of tax by the Government Agencies (Deductor) or any other person to be notified in this regard, from the payment made or credited to the supplier (Deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees. The amount deducted as tax under this section shall be paid to the Government by deductor within ten days after the end of the month in which such deduction is made alongwith a return in FORM GSTR-7 giving the details of deductions and deductees. Further, the deductor has to issue a certificate to the deductee mentioning therein the contract value, rate of deduction, amount deducted etc.

2. As per the Act, every deductor shall deduct the tax amount from the payment made to the supplier of goods or services or both and deposit the tax amount so deducted with the Government account through NEFT to RBI or a cheque to be deposited in one of the authorized banks, using challan on the common portal. In addition, the deductors are entrusted the responsibility of filing return in FORM GSTR-7 on the common portal for every month in which

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deduction has been made based on which the benefit of deduction shall be made available to the deductee. All the DDOs in the Government, who are performing the role as deductor have to register with the common portal and get the GST Identification Number (GSTIN).

3. The subject section which provides for tax deduction at source was not notified to come into force with effect from 1<sup>st</sup> July, 2017, the date from which GST was introduced. Government has recently notified that these provisions shall come into force with effect from 1<sup>st</sup> October, 2018, vide Notification No. 50/2018 – Central Tax dated 13th September, 2018.

4. For payment process of Tax Deduction at Source under GST two options can be followed, which are as under:

**Option I:** Generation of challan for every payment made during the month

**Option II:** Bunching of TDS deducted from the bills on weekly, monthly or any periodic manner

5. In order to give effect to the above options from 01.10.2018, a process flow of deduction and deposit of TDS by the DDOs has been finalised in consultation with CGA for guidance and implementation by Central and State Government Authorities. The process flow for Option I and Option II are described as under:

**Option I - Individual Bill-wise Deduction and its Deposit by the DDO**

6. In this option, the DDO will have to deduct as well as deposit the GST TDS for each bill individually by generating a CPIN (Challan) and mentioning it in the Bill itself.

7. Following process shall be followed by the DDO in this regard:

- (i) The DDO shall prepare the Bill based on the Expenditure Sanction. The Expenditure Sanction shall contain the (a) Total amount, (b) net amount payable to the Contractor/Supplier/Vendor and (c) the 2% TDS amount of GST.
- (ii) The DDO shall login into the GSTN Portal (using his GSTIN) and generate the CPIN (Challan). In the CPIN he shall have to fill in the desired amount of payment against one/many Major Head(s)

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- (CGST/SGST/UTGST/IGST) and the relevant component (e.g. Tax) under each of the Major Head.
- (iii) While generating the CPIN, the DDO will have to select mode of payment as either (a) NEFT/RTGS or (b) OTC. In the OTC mode, the DDO will have to select the Bank where the payment will be deposited through OTC mode.
  - (iv) The DDO shall prepare the bill on PFMS (in case of Central Civil Ministries of GoI), similar payment portals of other Ministries/Departments of GoI or of State Governments for submission to the respective payment authorities.
  - (v) In the Bill,
    - (a) the net amount payable to the Contractor; and
    - (b) 2% as TDSwill be specified
  - (vi) In case of NEFT/RTGS mode, the DDO will have to mention the CPIN Number (as beneficiary's account number), RBI (as beneficiary) and the IFSC Code of RBI with the request to payment authority to make payment in favour of RBI with these credentials.
  - (vii) In case of the OTC mode, the DDO will have to request the payment authority to issue 'A' Category Government Cheque in favour of one of the 25 authorized Banks. The Cheque may then be deposited along with the CPIN with any of branch of the authorized Bank so selected by the DDO.
  - (viii) Upon successful payment, a CIN will be generated by the RBI/Authorized Bank and will be shared electronically with the GSTN Portal. This will get credited in the electronic Cash Ledger of the concerned DDO in the GSTN Portal. This can be viewed and the details of CIN can be noted by the DDO anytime on GSTN portal using his Login credentials.
  - (ix) The DDO should maintain a Register as per proforma given in Annexure 'A' to keep record of all TDS deductions made by him during the month. This Record will be helpful at the time of filing Monthly Return (FORM GSTR-7) by the DDO. The DDO may

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also make use of the offline utility available on the GSTN Portal for this purpose.

- (x) The DDO shall generate TDS Certificate through the GST Portal in FORM GSTR-7A after filing of Monthly Return.

### **Option II - Bunching of deductions and its deposit by the DDO**

8. Option-I may not be suitable for DDOs who make large number of payments in a month as it would require them to make large number of challans during the month. Such DDOs may exercise this option wherein the DDO will have to deduct the TDS from each bill, for keeping it under the Suspense Head. However, deposit of this bunched amount from the Suspense Head can be made on a weekly, monthly or any other periodic basis.

9. Following process shall be followed by the DDO in this regard:

- (i) The DDO shall prepare the Bill based on the Expenditure Sanction. The Expenditure Sanction shall contain the (a) Total amount, (b) net amount payable to the Contractor/Supplier/Vendor and (c) the 2% TDS amount of GST.
- (ii) The DDO shall prepare the bill on PFMS (in case of Central Civil Ministries of GoI), similar payment portals of other Ministries/Departments of GoI or of State Governments for submission to the respective payment authorities.
- (iii) In the Bill, it will be specified
  - (a) the net amount payable to the Contractor; and
  - (b) 2% as TDS
- (iv) The TDS amount shall be mentioned in the Bill for booking in the Suspense Head (8658 - Suspense; 00.101 - PAO Suspense; xx - GST TDS)
- (v) The DDO will require to maintain the Record of the TDS so being booked under the Suspense Head so that at the time of preparing the CPIN for making payment on weekly/monthly or any other periodic basis, the total amount could be easily worked out.
- (vi) At any periodic interval, when DDO needs to deposit the TDS amount, he will prepare the CPIN on the GSTN Portal for the amount (already booked under the Suspense Head).



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- (vii) While generating the CPIN, the DDO will have to select mode of payment as either (a) NEFT/RTGS or (b) OTC. In the OTC mode, the DDO will have to select the Bank where the payment will be deposited through OTC mode.
  - (viii) The DDO shall prepare the bill for the bunched TDS amount for payment through the concerned payment authority. In the Bill, the DDO will give reference of all the earlier paid bills from which 2% TDS was deducted and kept in the suspense head. The DDO may also attach a certified copy of the record maintained by him in this regard.
  - (ix) The payment authority will pass the bill by clearing the Suspense Head operated against that particular DDO after exercising necessary checks.
  - (x) In case of NEFT/RTGS mode, the DDO will have to mention the CPIN Number (as beneficiary's account number), RBI (as beneficiary) and the IFSC Code of RBI with the request to payment authority to make payment in favour of RBI with these credentials.
  - (xi) In case of the OTC mode, the DDO will have to request the payment authority to issue 'A' Category Government Cheque in favour of one of the 25 authorized Banks. The Cheque may then be deposited along with the CPIN with any of branch of the authorized Bank so selected by the DDO.
  - (xii) Upon successful payment, a CIN will be generated by the RBI/Authorized Bank and will be shared electronically with the GSTN Portal. This will get credited in the electronic Cash Ledger of the concerned DDO in the GSTN Portal. This can be viewed and the details of CIN can be noted by the DDO anytime on GSTN portal using his Login credentials.
  - (xiii) The DDO should maintain a Register as per proforma given in Annexure 'A' to keep record of all TDS deductions made by him during the month. This Record will be helpful at the time of filing Monthly Return (FORM GSTR-7) by the DDO. The DDO may also make use of the offline utility available on the GSTN Portal for this purpose.

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- (xiv) The DDO shall file the Return in FORM GSTR-7 by 10<sup>th</sup> of the following month
- (xv) The DDO shall generate TDS Certificate through the GSTN Portal in FORM GSTR-7A

10. Departments in Central Government should instruct all its DDOs under them to follow the above procedure for payment of GST TDS amount deducted from payments to be made to suppliers.

11. Difficulty, if any, in implementation of this circular may please be brought to the notice of Department of Revenue.

**(Ritvik Pandey)**  
Joint Secretary to the Government of India

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

Letter No. 6173 /CT

Dt. 19 / 04 / 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

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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](mailto: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 2<sup>nd</sup> 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)

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**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

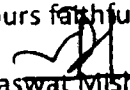
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- (b) Society established by the Central Government or State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860)
  - (c) Public Sector Undertakings

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)



**MOST URGENT**

**ODISHA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY  
BHUBANESWAR**

No.Pen-I-38/18 23476 /UAT

Dated.....05.10.....2018

From:

Sri Subhransu Mohan Das, OFS(SAG),  
Comptroller

To

The Registrar, OUAT/  
All Deans/Directors / Associate Deans/  
Heads of the Departments of Constituent Colleges/  
Associate Directors of Research of RRTTS/  
Senior Scientist and Head of KVKs of OUAT/  
Officer-in-Charge of AICRPs/Schemes/  
Chief Librarian, Central Library, OUAT/  
Medical Officer, OUAT Health Centre

Sub: Awareness programme on GST.

Madam/Sir,

In inviting a reference to the subject cited above, I am directed to inform you that an awareness programme on GST by the officer of CT & GST Territorial Range Govt. of Odisha, Bhubaneswar is scheduled to be held on 11.10.2018 at 2.30 P.M in the Biju Patnaik Conference Hall of OUAT.

You are, therefore, requested to make it convenient to attend the said awareness programme on the scheduled date and time.

Yours faithfully,

  
4.10.18  
COMPTROLLER

Memo No. 23477 /UAT dated 05.10.18

Copy forwarded to the Asst. Registrars/Accounts Officers/Audit-cum-Inspection Officer/ Secretary to Vice-Chancellor, OUAT for information and necessary action.

  
9.10.18  
COMPTROLLER

C.C to: All Section Officers & Sr.Assistants of Accounts Section, OUAT (P) / Care Taker, OUAT (P) for information and necessary action.