

रक्षा लेखा प्रधान नियंत्रक (द प क) खातीपुरा रोड जयपुर-302012
Principal Controller Of Defence Accounts (SWC) Khatipura Road Jaipur-12

पंजीकृत/Speed Post

संख्या : अभि/II/Circular

Dated 16/10/2018

To

All AO-GEs

Sub: Implementation of GST on Works Contracts.

GST has come into force w.e.f. 01/07/2017 but section 51 of GST Act, 2017 to deduct TDS on GST was in abeyance and not in force and therefore. TDS on GST was not recovered till 30 sep' 2018, The GOI MOF (Deptt of Revenue), has notified the 1st day of October,2018 as the date on which the provisions of section 51 of the GST shall come into force . In this context, copy of GOI. MOF (Deptt of revenue),New Delhi notification no ,F.No.S.31011/11/2018-ST-I-DOR dated 14/09/2018 on the above subject has been circulated vide HQrs office letter no. A/GST/1110/Gen/2018-19Vol I dated 25/09/2018.

Queries from various sub office have been received by this office seeking clarifications regarding the applicability of TDS under GST ACT in respect of works contract.

1. Where a supplier had issued an invoice for any sale of goods in respect of which tax was required to be deducted at source under the VAT law before 01.07.2017, but where payment for such sale is made on or after 01.07.2017(Section 142(13) refers . These cases will continued to be dealt with in the usual manner as it was being done in previous tax system.
2. In the cases, where the payment relates to a tax invoice that has been issued before 01.10.2018, as per SOP on TDS under GST dated 28th sep' 2018 issued by committee GST council, TDS is not required to be made on GST
3. GST Compliance invoice showing basic cost of goods/services supplied and GST component i.e. IGST/CGST/SGST/UTSGST is required to be enclosed with the RAR/Final bill.
4. As regards the deposit of the tax amount so dedicated with the government it is the responsibility of DDO i.e. GE/CWE As such DDO are requested to obtain GSTIN at the earliest, The procedure for depositing the tax amount given in MoF letter cited above

GO (E) has seen.

SATX
Sr. Accounts Officer(E)

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1. EDP Section :- For uploading the same

R. B. S.
Sr. Accounts Officer(E)