

# Handbook on TDS Provision under GST

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**The Institute of Chartered Accountants of India**  
(Set up by an Act of Parliament)  
**New Delhi**



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# Foreword

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The introduction of Goods & Service Tax (GST) in India is one of the biggest indirect tax reforms since Independence. The reform that took more than a decade of mutual co-operation, continuous discussion and intense debate between Central and State Governments about implementation methodology, was finally implemented with effect from 1<sup>st</sup> July 2017, subsuming almost all indirect taxes at the Central and State levels. As the journey of GST Implementation progressed in India, the authorities have been quick to address the various challenges faced by the Industry and public concerns by issuing a series of notifications, clarifications, press releases and FAQs, to resolve a wide range of concerns.

The GST alongwith its challenges has brought in various benefits also like creation of National market by bringing down fiscal barriers amongst the States and has mitigated the cascading effect of taxes by allowing seamless credit of Input Tax across goods & services. The Institute of Chartered Accountants of India (ICAI) through its GST & Indirect Taxes Committee has been playing a vital role in implementation of GST in India by providing suggestions to the Government at each stage of development of GST. Further, the Institute has been playing proactive role and is a catalyst in dissemination of knowledge and awareness through technical publications, newsletters, E-learning and organizing various programmes, Certificate courses, webcasts etc. for all stakeholders.

I am happy to note that the GST & Indirect Taxes Committee of ICAI has now taken an initiative to issue a series of Handbooks covering various procedural aspects of GST and in that series is bringing out **Handbook on TDS Provision under GST** with an objective to provide a basic understanding of the topic. The handbook explains the concepts / procedures relating to TDS provision in an easy to understand lucid language and it aimed at updating the knowledge base of members in a simple and concise manner.

I congratulate CA. Rajendra Kumar P, Chairman, CA. Sushil Kumar Goyal, Vice Chairman and other members of GST & Indirect Taxes Committee for coming out with this Handbook and for taking active steps in providing regular guidance to the members and other stakeholders at large.

I am sure that the members will find this publication very useful in discharging the statutory functions and responsibilities in an efficient and effective manner.

**CA. Atul Kumar Gupta**  
President, ICAI

Date: 15.05.2020

Place: New Delhi

# Preface

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Goods and Services Tax (GST) was introduced in India from 1<sup>st</sup> July, 2017. It is one of the major tax reforms since independence in the area of indirect taxation. It was introduced with the objective to mitigate the cascading effect of taxes by allowing seamless credit across goods and services, facilitate free flow of goods and services across India and boosting tax revenue from better compliance and widening the tax base. A remarkable feature of GST implementation is that all the States in India came together with the Centre to form a unique federal body called GST Council, which is entrusted with the objective of recommending policies and procedural matter in the formation and implementation of GST legislation. The spirit of co-operative federalism took deep roots there by ensuring that large federal countries like India implement the GST Law.

In order to facilitate in understanding various compliance under GST, GST & Indirect Taxes Committee of ICAI has taken an initiative to prepare Handbook on procedural aspects like registration, refund, return, Invoice etc. One of the result of such initiative is Handbook on TDS Provision. An attempt has been made to cover all aspects related to **Handbook on TDS Provision under GST** at one place and is intended to give general guidance to all stakeholders and also help them in resolving issue that they may face during the course of their compliance aspect in GST. This Handbook on TDS Provision under GST is comprehensive containing analysis of the entire provisions under the law including notifications, circulars or orders upto 31<sup>st</sup> March, 2020 issued by the Government from time to time along with few FAQ's, MCQ's, Flowcharts, Diagrams and Illustrations etc. to make the reading and understanding easier.

We stand by the Government in our role as “Partner in GST Knowledge Dissemination” and have always been supporting Government with our intellectual resources, expertise and efforts to make GST error-free.

We sincerely thank to CA. Atul Kumar Gupta, President and CA. Nihar Niranjana Jambusaria, Vice-President, ICAI for their encouragement to the initiatives of the GST & Indirect Taxes Committee. We express our gratitude for the untiring effort of CA. Rajeesh Gupta who has authored this handbook and CA. Ganesh Prabhu B for reviewing the same. We place on record the services and unstinted support provided by the Secretariat of the Committee.

We trust this Handbook will be of practical use to all the members of the Institute and other stakeholders. We also welcome suggestions at [gst@icai.in](mailto:gst@icai.in) and request to visit our website <https://idtc.icai.org> and provide valuable inputs in our journey to make GST truly a good and simple tax.

**CA. Rajendra Kumar P**

Chairman

GST & Indirect Taxes Committee

**CA. Sushil Kumar Goyal**

Vice- Chairman

GST & Indirect Taxes Committee

Date: 15.05.2020

Place: New Delhi

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# TDS Provision under GST

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## 1. Introduction

Tax Deduction at Source (“TDS”) generally means a certain registered person making payment or crediting to the supplier’s account for supply of taxable goods or services or both is required to deduct GST at source if the contract value without taxes exceeds the threshold limit. It is a statutory compliance which needs to be fulfilled by that person, as prescribed in the Act from time to time. It is a time bound process under which a person, called deductor, making payment or giving credit deducts GST at a fixed rate and deposits it with GST department, through filing of GST return. The deductee can take credit of deduction at source in his Electronic Cash Ledger and the same can be used for payment of tax at the time of filing GST return as per the prescribed procedure.

TDS under GST Law shall be deducted as per the provision of Section 51 of the CGST Act, 2017, Section 21 of the UTGST Act, 2017 and Section 20 of the IGST Act, 2017.

## 2. Provisions of TDS under GST Act(s)

### I. Section 51 of the CGST Act, 2017

(1) *Notwithstanding anything to the contrary contained in this Act, the Government may mandate, —*

- (a) *a department or establishment of the Central Government or State Government; or*
- (b) *local authority; or*
- (c) *Governmental agencies; or*
- (d) *such persons or category of persons as may be notified by the Government on the recommendations of the Council,*

*(hereafter in this section referred to as “the deductor”), to deduct tax at the rate of **one per cent from the payment made or credited to the supplier** (hereafter in this section referred to as “the 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:*

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**Provided that no deduction** shall be made if the location of the supplier and the place of supply is in a State or Union territory which **is different** from the State or as the case may be, Union territory of registration of the recipient.

Explanation. —For the purpose of deduction of tax specified above, the **value of supply** shall be taken as the amount **excluding** the central tax, State tax, Union territory tax, integrated tax and cess indicated in the invoice.

- (2) The amount deducted as tax under this section shall be **paid to the Government** by the deductor **within ten days after the end of the month** in which such deduction is made, in such manner as may be prescribed.
- (3) The deductor shall **furnish to the deductee a certificate** mentioning therein the contract value, rate of deduction, amount deducted, amount paid to the Government and such other particulars in such manner as may be prescribed.<sup>1</sup>
- (4) If any deductor **fails to furnish** to the deductee the certificate, after deducting the tax at source, within five days of crediting the amount so deducted to the Government, the deductor shall pay, by way of a **late fee**, a sum of one hundred rupees per day from the day after the expiry of such five-day period until the failure is rectified, subject to a maximum amount of five thousand rupees.<sup>2</sup>
- (5) The deductee shall **claim credit**, in his electronic cash ledger, of the tax deducted and reflected in the return of the deductor furnished under sub-section (3) of section 39, in such manner as may be prescribed.
- (6) If any deductor **fails to pay to the Government** the amount deducted as tax under sub-section (1), he **shall pay interest** in accordance with the provisions of sub-section (1) of section 50, in addition to the amount of tax deducted.
- (7) The determination of the **amount in default** under this section shall be made in the manner specified in section 73 or section 74.

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<sup>1</sup> **Amendment by The Finance Act, 2020** (Effective date yet to be notified)

"(3) A certificate of tax deduction at source shall be issued in such form and in such manner as may be prescribed.";

<sup>2</sup> **Amendment by The Finance Act, 2020** (Effective date yet to be notified)  
sub-section (4) shall be omitted.

- (8) The **refund** to the deductor or the deductee arising on account of excess or erroneous deduction shall be dealt with in accordance with the provisions of section 54:

*Provided that no refund to the deductor shall be granted, if the amount deducted has been credited to the electronic cash ledger of the deductee.*

## II. Section 20 of the IGST Act, 2017

20(X): All provisions of the CGST Act, 2017 related to tax deduction at source shall, *mutatis mutandis*, apply as if they were enacted under this Tax Act. Provided that tax shall be deducted at the rate of 2% from the payment made or credited to the supplier.

## III. Section 21 of the UTGST Act, 2017

21(xi) All provisions of the CGST Act, 2017 related to tax deduction at source shall, *mutatis mutandis*, apply as if they were enacted under this Tax Act.

## 3. Effective Date of TDS implementation

*TDS provisions came into force from **October 01, 2018** vide Notification No. 50/ 2018 – Central Tax dated 13.09.2018. This notification also specifies persons or category of persons liable to deduct tax.*

## 4. Analysis of TDS provisions

1	Who is Liable to deduct tax at source (Persons covered)	(a) A department or an establishment of the Central Government or State Government; or (b) Local authority; or (c) Governmental agencies; or (d) Such persons or category of persons as may be notified by the Government, (notified vide Notification No 33/2017 and 50/2018 – Central Rate dated 15.07.2018 and 13.09.2018 respectively): (a) an authority or a board or any other
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		<p>body, -</p> <p>(i) set up by an Act of Parliament or a State Legislature; or</p> <p>(ii) established by any Government, with 51% or more participation by way of equity or control, to carry out any function;</p> <p>(b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);</p> <p>(c) Public sector undertakings.</p>
2	When shall Tax be deducted at source	When the total value of taxable goods or services or both, under a contract, exceeds ₹ 2,50,000 (excludes central tax, state tax, UT tax and IGST and cess indicated in the invoice).
3	When shall tax <b>NOT</b> be deducted at source	No deduction of Tax is required when the location of supplier and place of supply <i>is in a State / UT</i> which is <b>different</b> from the State of the registration of the recipient.
4	What is the rate of Tax	<p>- Intra-State supply - 1% under CGST (1% of State /UT)</p> <p>- Inter-State supply 2%</p>
5	On which value Tax shall be deducted	<p>Total value of the taxable supply excluding central tax, state tax, union territory tax and Integrated tax and cess indicated in the invoice.</p> <p>Meaning thereby Tax shall not be deducted on CGST, SGST / UTST or IGST and Cess.</p>
6	Weather Tax is deductible on Exempted supply of Goods or Services or both	No, Tax shall not be deductible on Exempted and Nil rated supply of goods and services.

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7	Whether Registration is mandatory for the Tax deductor	Yes, there is no threshold limit for this. Registration is mandatory under section 24(vi). The registration can be obtained on the basis of TAN issued under the Income Tax Act, 1961, for deductors who does not have PAN.
8	Whether separate registration is required as Tax deductor to a person who is already registered as a supplier	Yes, deductor is required to get a separate registration as TDS deductor by using his PAN/TAN.
9	When Tax should be deposited	Tax shall be deposited within 10 days after the end of the month in which deduction was made.
10	How Tax should be deposited	Deductor shall file Form GSTR – 7 for depositing the Tax.
11	What are the provisions relating to the issue of TDS certificates under the GST law	TDS certificate in Form GSTR-7A to the concerned person within 5 days of depositing the tax to the government. <sup>3</sup>
12	How deductee (Supplier) will get the benefit of TDS	Deductee will login to GST portal and accept the TDS reflecting there. After acceptance, TDS will automatically reflect in his Electronic Cash Ledger.
13	How Refund can be taken	Refund arising on account of excess or erroneous deduction, subject to the provisions of Section 54. Such refund may be claimed either by the deductor or the deductee, but not both. Further, deductor cannot claim refund once the amount deducted has been

<sup>3</sup> **Amendment by The Finance Act, 2020** (Effective date yet to be notified)

“(3) A certificate of tax deduction at source shall be issued in such form and in such manner as may be prescribed.”;

## Handbook on TDS Provision under GST

		credited to the electronic cash ledger of the deductee.
14	Any Late Fee or Interest applicability	<p>Where deductor <b>Fails to issue certificate</b> in time, shall be liable to pay Late fee of ₹100 per day up to a maximum of ₹5,000 under the CGST and SGST Act separately.<sup>4</sup></p> <p>Where deductor <b>Fails to deposit TDS</b> in time, he shall be liable to pay Interest @ 18% for the delay period, as per provisions of Section 50(1) of CGST Act, 2017.</p>
15	Since when did these provisions come into force	October 01, 2018 ( <i>vide Notification No. 50/2018 dated 13.09.2018</i> )
16	Whether a Public Sector Undertaking (PSU) shall deduct TDS on payment or credit made for a supply to another PSU.	<p>No (<i>Notification No.61/2018 CT dated 05.11.2018</i>)</p> <p><b>Note: It means Govt. departments/ establishments/ Agencies/ Societies/ Authorities / Board / Local Authority covered in the definition (shown at Sr. No. 1 of this table) shall deduct GST at source on payment made or credited for taxable supply to other Govt. Department. Only PSU to PSU supplies are exempted.</b></p>
17	Whether TDS provision are applicable to Ministry of Defence	No ( <i>Notification No.57/2018 Central Tax dated 23.10.2018</i> )

<sup>4</sup> **Amendment by The Finance Act, 2020** (Effective date yet to be notified) sub-section (4) shall be omitted.

As such, no late fees will be levied on failure to issue certificate in time after the implementation date of the above amendment.

## 5. Who is liable to deduct tax

- (i) A department or an establishment of the Central Government or State Government; or
- (ii) Local authority; or
- (iii) Governmental agencies; or
- (iv) Such persons or category of persons as may be notified by the Government:
  - (a) an authority or a board or any other body, -
    - (i) set up by an Act of Parliament or a State Legislature; or
    - (ii) established by any Government, with 51% or more participation by way of equity or control, to carry out any function;
  - (b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
  - (c) Public sector undertakings.

## 6. When Tax shall be deducted

1	When total taxable value of supply <b>exceeds ₹ 2,50,000</b> under a contract.
2	Where the location of the supplier and the place of supply is in Chandigarh and the recipient is also registered in Chandigarh. It is an intra-state supply. Tax will be deducted @ 1% each under CGST and UTGST.
3	Where the location of the supplier is in Chandigarh and the place of supply is in Delhi and recipient is registered in Delhi. It is an inter-state supply. Tax will be deducted @ 2% under IGST.

## 7. When NO Tax shall be deducted

1	When total taxable value of supply is <b>not exceeding ₹ 2,50,000</b> under a contract.
---	---



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2	When there are more than one contract and each contract is for supply of taxable goods / services value not exceeding ₹ 2,50,000. e.g. M/s Ram Brothers entered into 2 contracts for supply of goods to Department of Govt. valued ₹ 2,20,000 and ₹ 2,10,000. No tax will be deducted as each taxable supply under a contract is not exceeding ₹ 2,50,000. Nevertheless, their joint value is more than ₹ 2,50,000.
3	When there is a common contract for taxable supply as well as exempted supply. But value of taxable supplies is not exceeding ₹ 2,50,000 under that contract.
4	Goods or Services Exempted under GST Act: (a) Services exempted under notification No. 12/2017 – Central Tax (Rate) dated 28.06.2017 as amended from time to time. (b) Goods exempted under notification No. 2/2017 – Central Tax (Rate) dated 28.06.2017 as amended from time to time. (c) Goods on which GST is not leviable. For example, petrol, diesel, petroleum crude, natural gas, aviation turbine fuel (ATF) and alcohol for human consumption.
5	Where the location of the supplier and place of supply is in a State(s)/UT(s) which is <b>different</b> from the State / UT where the deductor is registered. <b>e.g.</b> Where the location of the supplier is in Chandigarh and the place of supply is in Chandigarh and recipient is registered in Delhi. No tax shall be deducted.
6	All activities or transactions specified in <b>Schedule III</b> of the CGST/SGST Acts 2017, irrespective of the value
7	Where the payment relates to a tax invoice that has been issued before 01.10.2018.
8	Where any amount was paid in <b>advance</b> prior to 01.10.2018 and the tax invoice has been issued on or after 01.10.18, to the extent of advance payment made before 01.10.2018.
9	Where the tax is to be paid <b>on reverse charge</b> by the recipient i.e. the deductee
10	Where the payment is made to <b>an unregistered supplier</b> .

## 8. Valuation of Supply

For the purpose of deduction of tax, the value of supply shall exclude the taxes leviable under the GST namely CGST, SGST, UTGST, IGST and Cess.

Meaning thereby tax will be deductible on only taxable value of the supply. No tax shall be deducted on taxes shown in the tax invoice.

In addition, no tax shall be deducted on value of exempted goods or services or both even if the exempt and taxable supplies are shown together in a tax invoice.

**e.g.** M/s Ram Brothers have supplied Printed material valued at ₹ 2,10,000 along with Books valued at ₹ 1,00,000 to Department of Govt. and a tax invoice has been raised for ₹ 3,10,000 plus applicable GST.

In this case, tax shall not be deductible as taxable value of goods is less than the threshold limit of ₹ 2,50,000. Books are exempted vide Notification No. 12/2017 – Central Tax (Rate) dated 28.06.2017.

## 9. Procedure of Filing TDS Return (GSTR – 7) By Deductor

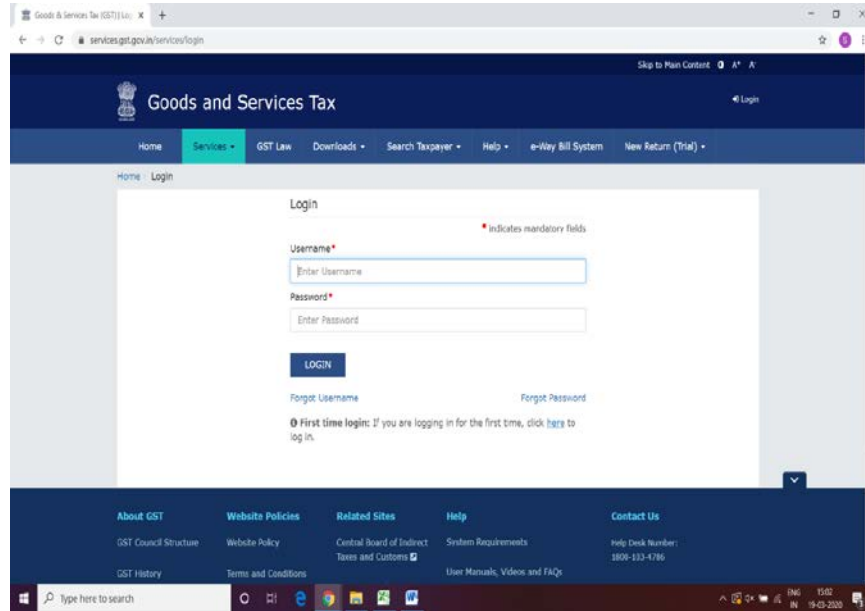
TDS Return shall be filed in Form GSTR – 7 electronically on GST portal before 10<sup>th</sup> of the month succeeding the month in which deductions have been made to avoid payment of any late fee, interest. [Section 39(3) of the CGST Act, 2017 read with Rule 66 of the CGST Rules, 2017 refers].

As per provisions of section 39(3) & (8), **no need to file** GSTR 7 return for the month in which no deduction has been made.

Procedure for filing return is as under:

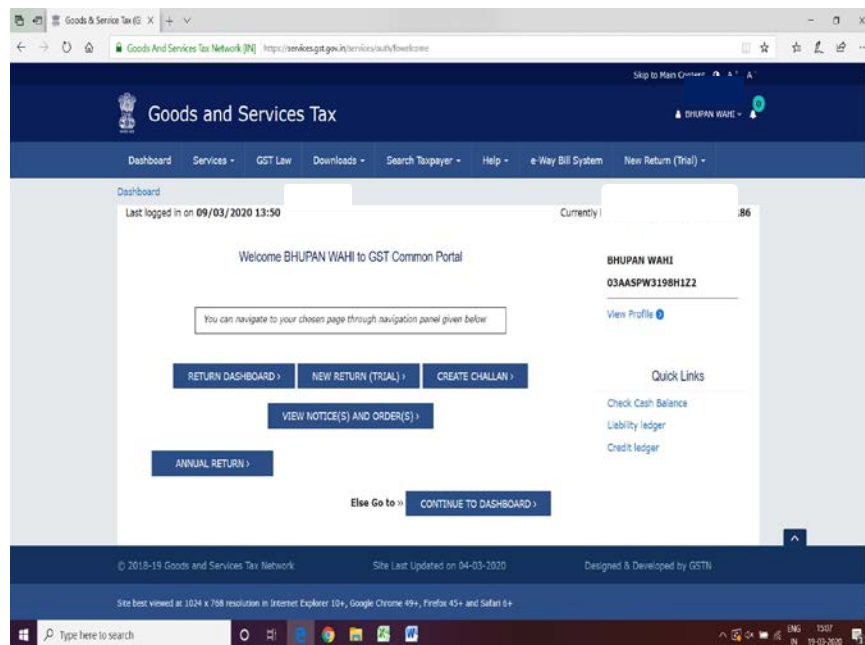
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### A. Login at GST Portal



The screenshot shows the GST Portal login page. The header includes the 'Goods and Services Tax' logo and a 'Login' link. The navigation bar contains links for Home, Services, GST Law, Downloads, Search Taxpayer, Help, e-Way Bill System, and New Return (Trial). The main content area is titled 'Login' and features a form with fields for 'Username\*' and 'Password\*', both marked as mandatory. Below the form is a 'LOGIN' button. Links for 'Forgot Username' and 'Forgot Password' are provided. A note states: 'First time login: If you are logging in for the first time, click [here](#) to log in.' The footer contains various links such as 'About GST', 'Website Policies', 'Related Sites', 'Help', and 'Contact Us'.

### B. After Login, Go to Returns Dashboard:



The screenshot shows the GST Portal Returns Dashboard after login. The header includes the 'Goods and Services Tax' logo and a user profile dropdown for 'BHUPAN WAHI'. The navigation bar contains links for Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help, e-Way Bill System, and New Return (Trial). The main content area is titled 'Dashboard' and shows the user's last login time as '09/03/2020 13:50'. A welcome message reads: 'Welcome BHUPAN WAHI to GST Common Portal'. Below this, a navigation panel lists several options: 'RETURN DASHBOARD >', 'NEW RETURN (TRIAL) >', 'CREATE CHALLAN >', 'VIEW NOTICE(S) AND ORDER(S) >', and 'ANNUAL RETURN >'. A 'Continue to Dashboard >' button is also present. The footer contains copyright information, site update date, and design details.

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### C. Select Financial year and Respective Month:

Goods & Service Tax (GST) | User: x

return.gst.gov.in/returns/auth/dashboard

Goods and Services Tax

Executive Engineer < K3PFL194033139

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System New Return (Trial)

Dashboard Returns English

File Returns

Financial Year\* 2019-20 Return Filing Period\* March SEARCH

\* Indicates Mandatory Fields

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### D. SELECT GSTR-7, PREPARE IT ONLINE / OFFLINE, as per the requirement:

Goods & Service Tax (GST) | User: x

return.gst.gov.in/returns/auth/dashboard

Goods and Services Tax

Executive Engineer < K3PFL194033139

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System New Return (Trial)

Dashboard Returns English

File Returns

Financial Year\* 2019-20 Return Filing Period\* March SEARCH

\* Indicates Mandatory Fields

Help

1. It is not mandatory to file a "NIL" GSTR-7 return, you may not file GSTR-7 for a particular tax period if -  
(a) There is no tax deducted at source during the tax period; and  
(b) You do not wish to make any changes in records declared in earlier returns.

2. GSTR-7 can be prepared online and filed online. It can also be prepared on Offline Tool and then uploaded on the portal.

Return for Tax Deducted at Source GSTR-7

Due Date - 10/04/2020

PREPARE ONLINE PREPARE OFFLINE

Important Message

Prepare Online :-  
Deductor with less than or equal to 500 records per table (Table 3 and Table 4) may make use of this facility.

Steps to be taken:-

- Click on 'Prepare Online';
- Fill the TDS details (Table 3) and amendments to TDS details (Table 4) related to previous periods;
- Click on 'Compute Liabilities'; and
- Click on 'Proceed to File' and File GSTR-7

Prepare Offline :-  
Deductor with more than 500 records per table (Table 3 and Table 4) can prepare their return by

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### E. Feed details of GST Deducted at source in Table No. 3

Any Amendment in previous period Returns can be corrected through Table No. 4:

**GSTR-7 -TDS Details**

**3. Details of the tax deducted at source**

Number of Records :0	
Integrated Tax	₹0.00
Central Tax	₹0.00
State/UT Tax	₹0.00
Total Amount Paid to Deductee	₹0.00

**4. Amendments to TDS Details**

Number of Records :0	
Integrated Tax	₹0.00
Central Tax	₹0.00
State/UT Tax	₹0.00
Total Amount Paid to Deductee	₹0.00

**5&6. Payment of tax**

Tax payable	₹-
Interest payable	₹-
Late fee payable	₹-
Total amount paid	₹-

**8. Debit entries in electronic cash ledger for TDS/interest payment**

Tax to be paid (₹)	₹0.00
Interest	₹0.00
Late Fees	₹0.00

**Steps to file your GSTR-7 return**

1. Click on Compute Liabilities ; for computation of tax and interest, if any;
2. Proceed to File button would be enabled once liabilities are computed and reflected in Table 5&6 box;
3. Click on 'Proceed to File' to pay liabilities and file the return;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3

### F. Click on “Proceed to File”:

**8. Debit entries in electronic cash ledger for TDS/interest payment**

Tax to be paid (₹)	₹0.00
Interest	₹0.00
Late Fees	₹0.00

**Steps to file your GSTR-7 return**

1. Click on Compute Liabilities ; for computation of tax and interest, if any;
2. Proceed to File button would be enabled once liabilities are computed and reflected in Table 5&6 box;
3. Click on 'Proceed to File' to pay liabilities and file the return;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3
5. Click on 'Download Filed GSTR-7 (pdf)' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on 'Download GSTR-7 details (Excel)'

[Click here to download the summary of details added, in PDF format. Please ensure correctness of the same before filing the return.](#)

[BACK TO RETURNS DASHBOARD](#) [DOWNLOAD GSTR-7 DETAILS \(EXCEL\)](#) [PREVIEW DRAFT GSTR7](#) [PROCEED TO FILE](#)

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## Handbook on TDS Provision under GST

### G. Press Refresh after 1 minute:

**Goods and Services Tax**

Dashboard | Returns | GSTR-7

GSTR-7 - Return Deducted at Source

GSTIN - 03PTLE1005181D0 | Legal Name - Executive Engineer, Water Quality | Trade Name -  
O/o Head Department of Water Supply & Sanitation

FY - 2019-20 | Return Period - February | Status - Filed

Due Date - 10/03/2020

**Steps to prepare your GSTR-7 return online**

1. Click on Table 3 or Table 4 box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on Preview Draft GSTR - 7 button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on 'Download GSTR-7 details (Excel)'; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

GSTR-7 - TDS Details

**Important Notice:** If the TDS records are more than 500. Please check [here](#)

[User Manual](#)

### H. Payment of Tax - Table no. 5 & 6:

**586. Payment of tax**

View balance available in cash ledger

Cash Balance

Description	Cash Balance			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Total (₹)
Tax	0	4355	4355	8714
Interest	0	0	0	0
Fee	0	0	0	0

Description	Tax payable (₹)	Tax Paid (₹)	Interest amount payable (₹)	Interest Paid (₹)	Late fee amount payable (₹)	Late fee Paid (₹)
Integrated Tax	0	0	0	0	0	0
Central Tax	7345	4359	0	0	0	0
State/UT Tax	7345	4355	0	0	0	0

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

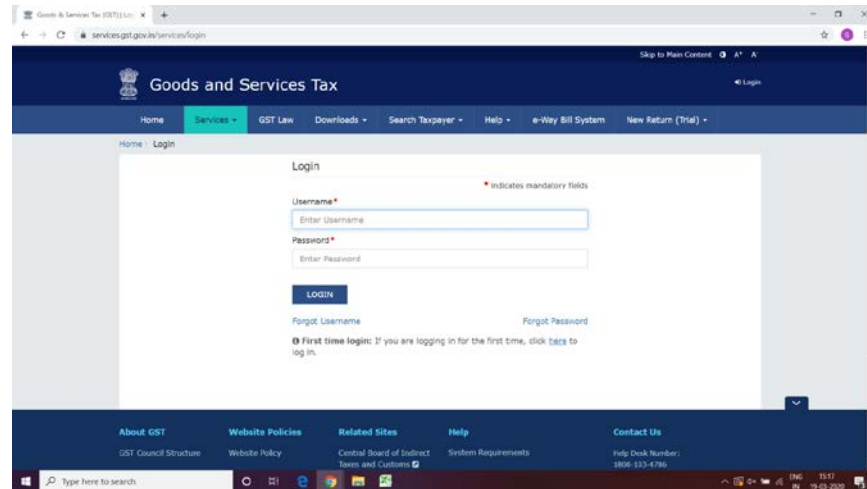
[BACK TO GSTR-7 DASHBOARD](#) [CREATE CHALLAN](#) [FILE GSTR-7](#)

[DOWNLOAD GSTR-7 DETAILS \(EXCEL\)](#) [DOWNLOAD FILED GSTR-7](#)

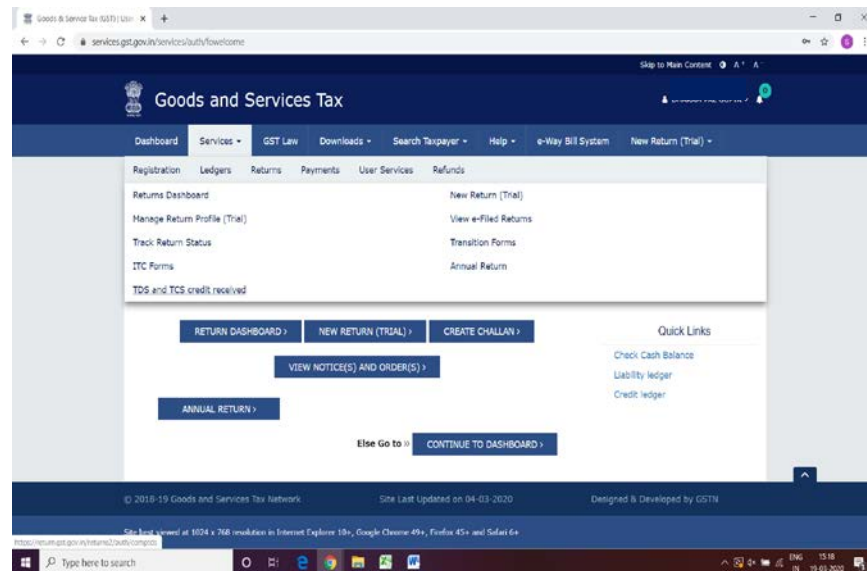
- I. Then Create Challan to Pay Tax/TDS
- J. Click on File GSTR 7, PORTAL will ask for verification through EVC/DSC.
- K. Download copy of return filed for record.

## 10. How Deductee Will take Benefit of TDS

### A. LOGIN AT GST PORTAL:



### B. Go to Option Services, Select Returns, List will display – Select TDS & TCS credit received option



## Handbook on TDS Provision under GST

### C. Select Financial year and Respective Month:

The screenshot shows the GSTN portal interface for filing TDS and TCS credit received. The page title is 'Goods and Services Tax'. The breadcrumb trail is 'Dashboard > TDS and TCS credit received'. The main heading is 'TDS and TCS credit received'. Below this, there are two dropdown menus: 'Financial Year\*' with '2019-20' selected, and 'Return Filing Period\*' with 'March' selected. A 'SEARCH' button is to the right of these dropdowns. A red asterisk indicates mandatory fields. At the bottom, there is a footer with copyright information and a note about the site being last updated on 19-03-2020.

### D. Click on TDS and TCS Received, as shown below:

The screenshot shows the GSTN portal interface for filing TDS and TCS credit received. The page title is 'Goods and Services Tax'. The breadcrumb trail is 'Dashboard > TDS and TCS credit received'. The main heading is 'TDS and TCS credit received'. Below this, there are two dropdown menus: 'Financial Year\*' with '2019-20' selected, and 'Return Filing Period\*' with 'February' selected. A 'SEARCH' button is to the right of these dropdowns. A red asterisk indicates mandatory fields. Below the form, there is a 'Help' section with three points: 1. You can't file nil return if there are no auto populated TDS/TCS details from GSTR 7/8 (Filing of nil return is not required). 2. You can file the 'TDS and TCS Credit received' form for 'M' period without filing 'M-1' period TDS and TCS credit received i.e. you can file 'M-1' period return after filing of 'M' period return. 3. There is no due date for filing of this form and hence late fee and interest is not applicable. Below the help section, there is a 'TDS and TCS credit received' button with a 'PREPARE ONLINE' link. To the right, there is an 'Important Message' section with 'Prepare Online:-' and 'Prepare Offline:-' instructions. The 'Prepare Online:-' section states that auto populated details are less than or equal to 500 records per table and may make use of this facility. The 'Prepare Offline:-' section states that if auto populated details are more than 500 records per table, amendments to TDS credit received, TCS credit received, and amendments to TCS credit received can be prepared using the offline utility and subsequently uploaded on the GST Common Portal. A 'Top' button is at the bottom right.



## Handbook on TDS Provision under GST

### E. Four Tables will be displayed, as shown below:

The screenshot displays the GST portal interface with four tables arranged in a 2x2 grid. The top row shows 'TDS Credit received' and 'Amendments to TDS Credit Received'. The bottom row shows 'TCS Credit received' and 'Amendments to TCS credit received'. Each table has a header section with 'Number of Records : 0' and a data section with three columns: 'Total Accepted Count', 'Total Accepted Taxable Value', and 'Total Accepted Tax Amount'. The data rows show zero values for all fields.

Number of Records : 0		
Total Accepted Count	Total Accepted Taxable Value	Total Accepted Tax Amount
0	₹0.00	₹0.00
Total Rejected Count	Total Rejected Taxable Value	Total Rejected Tax Amount
0	₹0.00	₹0.00

Number of Records : 0		
Total Accepted Count	Total Accepted Taxable Value	Total Accepted Tax Amount
0	₹0.00	₹0.00
Total Rejected Count	Total Rejected Taxable Value	Total Rejected Tax Amount
0	₹0.00	₹0.00

Number of Records : 0		
Total Accepted Count	Total Accepted Taxable Value	Total Accepted Tax Amount
0	₹0.00	₹0.00
Total Rejected Count	Total Rejected Taxable Value	Total Rejected Tax Amount
0	₹0.00	₹0.00

Number of Records : 0		
Total Accepted Count	Total Accepted Taxable Value	Total Accepted Tax Amount
0	₹0.00	₹0.00
Total Rejected Count	Total Rejected Taxable Value	Total Rejected Tax Amount
0	₹0.00	₹0.00

Steps to file your TDS and TCS Credit received form

### F. Click on Relevant Table and Accept the entries reflected in the table.

In case there is no entry it will show Nil, Press “Back”

The screenshot shows the 'Goods and Services Tax' portal with a navigation bar. The main content area displays 'TDS Credit Received - Summary' under the 'TDS' tab. A message box states 'No records found for provided inputs.' Below the message are three buttons: 'BACK', 'REJECT', and 'ACCEPT'.

Unloaded by Deductor	
No records found for provided inputs.	

BACK REJECT ACCEPT

## Handbook on TDS Provision under GST

### G. Click on “Proceed to File”:

The screenshot shows the 'TCS Credit received' form in the GSTN portal. It contains two tables for 'TCS Credit received' and 'Amendments to TCS credit received', both showing zero records. Below the tables are instructions on how to file the form, including clicking on 'Proceed to file', downloading the PDF, and downloading the Excel file. At the bottom, there is a declaration statement and a 'PROCEED TO FILE' button.

TCS Credit received		
Number of Records : 0		
Total Accepted Count: 0	Total Accepted Taxable Value: ₹0.00	Total Accepted Tax Amount: ₹0.00
Total Rejected Count: 0	Total Rejected Taxable Value: ₹0.00	Total Rejected Tax Amount: ₹0.00

Amendments to TCS credit received		
Number of Records : 0		
Total Accepted Count: 0	Total Accepted Taxable Value: ₹0.00	Total Accepted Tax Amount: ₹0.00
Total Rejected Count: 0	Total Rejected Taxable Value: ₹0.00	Total Rejected Tax Amount: ₹0.00

Steps to file your TDS and TCS Credit received form

1. Click on "Proceed to file"; for checking of errors, if any;
2. File TDS/ TCS credit received" button would be enabled once Proceed to file is successful and enabled the declaration check box;
3. Click on "Download Filed TDS and TCS Credit received (pdf)" button to view summary of filed details in PDF format; and
4. You can also download all filed details as an excel file by clicking on "Download TDS and TCS Credit received details (Excel)"

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

[BACK](#) [PREVIEW DRAFT TDS AND TCS CREDIT RECEIVED \(PDF\)](#) [PROCEED TO FILE](#) [FILE TDS TCS CREDIT RECEIVED](#)

© 2019-19 Goods and Services Tax Network Site Last Updated on Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 43+ and Safari 6+

### H. Refresh the Page after 1 minute, it will show ready to file:

The screenshot shows the GSTN dashboard for a user. It displays the 'Ready to file' status for the TDS and TCS credit received form. The dashboard includes a navigation menu with options like Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help, e-Way Bill System, and New Return (Trial). The main content area shows the 'AUTO DRAFTED TDS/TCS DETAILS' section, which includes a 'Ready to file as on 19/03/2020' status. Below this, there is a table with details for the GSTIN, Legal Name, Trade Name, and Return Period. At the bottom, there are instructions on how to prepare the TDS and TCS credit received form online.

Goods and Services Tax

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System New Return (Trial)

Dashboard TDS and TCS Dashboard TDS and TCS credit received

**AUTO DRAFTED TDS/TCS DETAILS**

Ready to file as on 19/03/2020.

Field	Value
GSTIN	04AAQPG5563Q320
Legal Name	DHARAM PAL GUPTA
Trade Name	BRIGHTWAY AGENCIES
Return Period	February
Status	Ready to File

Steps to prepare your TDS and TCS credit received form online

1. Click on "TDS Credit received" or "Amendments to TDS credit received" or "TCS credit received" or "Amendments to TCS credit received" box whichever is applicable and take action (Accept/Reject);
2. Accepted TDS amount will be added to Cash ledger and rejected entries will be auto populated to counter party's return after successful filing of return.
3. Summary of total accepted and rejected details would be available on the relevant box;
4. Click on "Preview Draft TDS and TCS credit received" button to view summary of auto drafted details in PDF format;
5. You can also download all auto drafted details as an excel file by clicking on "Download TDS and TCS Credit received details (Excel)"; and
6. After taking action on all auto populated details, follow filing process as indicated at the bottom of this page.

## Handbook on TDS Provision under GST

### I. Finally, File TDS & TCS credit received Return for Taking Credit:

**TCS Credit received**

Number of Records : 0		
Total Accepted Count	Total Accepted Taxable Value	Total Accepted Tax Amount
0	₹0.00	₹0.00
Total Rejected Count	Total Rejected Taxable Value	Total Rejected Tax Amount
0	₹0.00	₹0.00

**Amendments to TCS credit received**

Number of Records : 0		
Total Accepted Count	Total Accepted Taxable Value	Total Accepted Tax Amount
0	₹0.00	₹0.00
Total Rejected Count	Total Rejected Taxable Value	Total Rejected Tax Amount
0	₹0.00	₹0.00

Steps to file your TDS and TCS Credit received form

1. Click on "Proceed to file"; for checking of errors, if any;
2. "File TDS/ TCS credit received" button would be enabled once Proceed to file is successful and enabled the declaration check box;
3. Click on "Download Filed TDS and TCS Credit received (pdf)" button to view summary of filed details in PDF format; and
4. You can also download all filed details as an excel file by clicking on "Download TDS and TCS Credit received details (Excel)"

☒ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Authorized Signatory\*

DHARAM GUPTA

BACK PREVIEW DRAFT TDS AND TCS CREDIT RECEIVED (PDF) PROCEED TO FILE FILE TDS TCS CREDIT RECEIVED

J. Click on File. PORTAL will ask for verification through EVC/DSC.

K. TDS Credit will come into his Electronic Cash Ledger.

L. Deductee can utilize

M. Size this credit for the payment of GST.

## 11. TDS on Advance

- (a) Tax shall be deducted when advance is paid to a supplier on or after 01.10.2018 for supply of taxable goods or services or both.
- (b) No Tax shall be deducted, where any amount was paid in advance prior to 01.10.2018 and the tax invoice has been issued on or after 01.10.2018, to the extent of advance payment made before 01.10.2018.

## 12. Late fee, Interest and Penalty

- (a) Where deductor **fails to issue certificate** in time within 5 days of crediting the amount so deducted to the Government, he shall be liable to pay Late fee of ₹ 100 per day separately under CGST Act and

SGST Act up to a maximum of ₹ 5000 each under CGST Act and SGST Act.<sup>5</sup>

- (b) Where deductor **fails to deposit TDS vide Return GSRT - 7** within 10 days of the month succeeding the month in which tax was deducted, he shall be liable to pay Interest @ 18% for the delay period, as per provisions of section 50(1).
- (c) Amount of default shall be determined as per the manner specified in section 73 or 74 of the CGST Act.

### 13. FAQs

#### Q1. Who are liable to deduct tax at source?

**Ans.** Following persons are liable to deduct tax at source:

- (a) A department or establishment of the Central or State Government,
- (b) Local authority,
- (c) Governmental agencies,
- (d) Such persons or category of persons as may be notified, by the Central or a State Government on the recommendations of the Council:
  - (a) an authority or a board or any other body, -
    - (i) set up by an Act of Parliament or a State Legislature; or
    - (ii) established by any Government, with 51% or more participation by way of equity or control, to carry out any function;
  - (b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
  - (c) Public sector undertakings.

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<sup>5</sup> **Amendment by The Finance Act, 2020** (Effective date yet to be notified) sub-section (4) shall be omitted.

As such, no late fees will be levied on failure to issue certificate in time after the implementation date of the above amendment.

**Q.2 Is there any threshold limit for deduction of tax at source?**

**Ans.** Yes, tax shall be deducted at source if value of the supply of taxable goods or services or both, under a contract, exceeds ₹ 2,50,000. Value shall exclude central tax, state tax, UT tax and IGST and cess indicated in the invoice.

**Q.3 Municipal Corporation of Delhi has ordered supply of taxable goods to a supplier registered in Chandigarh for supply in Chandigarh itself. Is this transaction liable for deduction of tax at source?**

**Ans.** No tax shall be deducted when the location of supplier and place of supply is in a State/UT which is different from the State/UT of the registration of the recipient.

Here, the location of the supplier is in Chandigarh and the place of supply is in Chandigarh and the recipient is registered in Delhi. No tax shall be deducted.

**Q.4 What is the rate of tax deduction at source?**

**Ans.** 2% on inter-state supply and 1% of CGST & SGST/UT each on intra-state supply shall be deducted at source from the payment made or credited to the supplier for supply of taxable goods or services or both.

**Q.5 What is the time limit for deposit of tax deducted?**

**Ans.** The amount deducted shall be deposited within 10 days from the end of the month in which such deduction is made.

**Q.6 What is the procedure of depositing the tax deducted at source?**

**Ans.** Deductor will furnish Form GSTR – 7 and deposit tax online within 10 days from the end of the month in which deduction was made.

**Q.7 Is GST Registration mandatory for the deductor?**

**Ans.** Yes, it is mandatory for the deductor to take GST registration.

**Q.8 What is the nature of certificate to be furnished by the deductor to the deductee and what is the time limit?**

**Ans.** The Deductor shall furnish a certificate in Form GSTR-7A mentioning therein the contract value, rate of deduction, amount deducted, TDS deposited with the Government and such particulars as may be prescribed in this behalf, to the deductee. This certificate is to be issued within 5 days of depositing the TDS with the Government, failing which, the deductor would be liable to pay late fee of ₹ 100 per day during which the failure continues but subject to Maximum of ₹ 5000.<sup>67</sup>

**Q.9 Can the deductee claim credit of the Tax deducted at source by the Deductor?**

**Ans.** Yes, the deductee can claim credit of the tax deducted. Deductor will furnish the return and deductee will accept the credit reflecting in his GST portal. Amount will be credited to his electronic cash ledger.

**Q.10 Can tax, once deducted, be claimed as a refund? Who can claim refund?**

**Ans.** Yes, it is possible to claim refund arising out of excess or erroneous deduction, as per the provisions of Section 54 of the CGST Act. Such refund may be claimed either by the deductor or the deductee, but not both. Further, deductor cannot claim refund once the amount deducted has been credited to the electronic cash ledger of the deductee.

**Q.11 What is the effective date of applicability of TDS provisions?**

**Ans.** October 01, 2018 is the effective date for applicability of TDS provisions.

**Q.12 Department of Govt. has entered into a contract worth ₹ 10 lakh with a supplier ABS prior to 01.10.2018. Now, they are making a payment of ₹1.5 Lakh in respect of an invoice dated 25.10.2018 submitted by the supplier. Should DDO deduct tax while making payment of ₹1.5 Lakh?**

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<sup>6</sup> **Amendment by The Finance Act, 2020** (Effective date yet to be notified)

“(3) A certificate of tax deduction at source shall be issued in such form and in such manner as may be prescribed.”;

<sup>7</sup> **Amendment by The Finance Act, 2020** (Effective date yet to be notified)

sub-section (4) shall be omitted.

As such, no late fees will be levied on failure to issue certificate in time after the implementation date of the above amendment.

## **Handbook on TDS Provision under GST**

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**Ans.** Yes, tax shall be deducted as the payment is made after the effective date.

**Q.13** Department of Govt. has entered into a contract worth ₹ 5 lakh with a supplier ABS prior to 01.10.2018. However, goods are supplied after 01.10.2018 and payment is also made later on. Should DDO deduct tax while making payment of ₹5 Lakh?

**Ans.** Yes, tax shall be deducted as both the supply and payment are made after the effective date.

**Q.14** Department of Govt. has entered into a contract worth ₹ 5 lakh with a supplier M/s ABS on 01.08.2018 and an advance of ₹3,00,000 was made on the same date. However, goods were supplied on 02.11.2018 and the balance payment was released on 05.11.2018. On which amount shall DDO deduct tax?

**Ans.** No tax shall be deductible as advance was made before the effective date and remaining amount is below the threshold limit.

**Q.15** A PSU has purchased goods worth ₹ 4 lakh on 15.07.2018. However, payment was made on 0.11.2018. Should the DDO deduct tax?

**Ans.** No tax shall be deductible as purchase was made before 01.10.2018, the effective date.

**Q.16** M/s Ram Brothers entered into 2 contracts with a Department of Govt. for supply of goods valued at ₹ 2,20,000 and ₹ 2,10,000. DDO has issued a cheque of ₹ 4.30 lacs to him. Should the DDO deduct tax?

**Ans.** No tax will be deductible as each taxable supply under a contract is not exceeding ₹ 2,50,000.

**Q.17** Can a Composition Dealer take tax credit of Tax deducted at source?

**Ans.** Yes, Composition dealer can also take credit and adjust this amount against his output tax liability, as this amount is not an input tax credit.

**Q.18** Will tax be deductible on supplies received from outside India?

**Ans.** No, as this sort of transaction is covered under reverse charge.

**Q.19 Whether tax will be deductible on payment made or credited to an unregistered person?**

**Ans.** No.

**Q.20 What needs to be done if I have taken registration for TDS on 1<sup>st</sup> November, 2018 but was required to deduct TDS from 1<sup>st</sup> October, 2018?**

**Ans.** All deductions made earlier must be included while furnishing the first return. In other words, while furnishing the return for the month of November, 2018, TDS deducted for the months of October and November, 2018 shall be included in the said return.

**Q.21 As a deductor, do I have to fill any form to generate FORM GSTR 7A?**

**Ans.** No, a deductor is not required to fill up any separate form for generation of FORM GSTR-7A. FORM GSTR 7A shall be generated if return in FORM GSTR 7.

## **14. MCQs**

**Q1.** The deduction of tax by the Deductor is at the rate of:

- (a) 2%
- (b) 3%
- (c) 1%
- (d) None of the above.

**Ans.** (a) 2%

**Q2.** The amount of tax deducted by the deductor has to be paid to the credit of the appropriate Government within ..... days after the end of the month in which such deduction is made:

- (a) 20 days
- (b) 10 days
- (c) 15 days
- (d) 5 days

**Ans.** (b) 10 days



**Q3. The time limit for furnishing the deduction-cum-remittance certificate by the deductor to the deductee is:**

- (a) 10 days
- (b) 20 days
- (c) 5 days
- (d) None of the above.

**Ans.** (c) 5 days <sup>8</sup>

**Q4. The deductee can claim credit of the remittance made by the Deductor in his,**

- (a) Electronic Credit Ledger
- (b) Tax liability Ledger
- (c) Electronic Cash Ledger
- (d) None of the above.

**Ans.** (c) Electronic Cash Ledger

**Q5. If excess or erroneous deduction has been made by the Deductor and this amount is credited to Electronic Cash Ledger of the Deductee, refund can be claimed by,**

- (a) Deductor
- (b) Deductee
- (c) Both Deductor and Deductee
- (d) None of the above

**Ans.** (b) Deductee

**Q6. Tax deduction shall be made if -**

- (a) A contract is for an amount exceeds ₹2,50,000
- (b) A supplier supplies goods or services or both exceeding ₹ 2,50,000 in a year

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<sup>8</sup> **Amendment by The Finance Act, 2020** (Effective date yet to be notified) sub-section (4) shall be omitted.

- (c) A recipient receives goods or services or both exceeding ₹ 2,50,000 in a year from various contractors
- (d) None of the above

**Ans.** (b) A supplier supplies goods or services or both exceeding ₹2,50,000 in a year.

## 15. General Compliances

### (i) By Deductor

Sr. No.	Particulars	Relevant Section
1	Taking Registration	Section 24
2	Furnishing Monthly Return GSTR 7 in time	Section 39(3)
3	Issuing TDS Certificate to Deductee in time	Section 51(3)
4	Keeping proper record of all transactions as required under section 35 of the CGST Act	Section 35
5	Keeping record of all tax deductions	Section 35
6	Keep in record all contracts	Section 35

### (ii) By Deductee:

Sr. No.	Particulars	Relevant Section
1	Taking Registration	Section 10 or 22 or 24
2	Acceptance of TDS and TCS Return showing at his GST portal	Section 39
3	Furnishing Monthly / Quarterly Return for taking Credit of TDS	Section 39(1) (3)
4	Keeping proper record of all transactions / supplies	Section 35
5	Keeping record of all TDS certificates	Section 35
6	Keep in record all contracts	Section 35

## 16. Relevant Notifications

[To be published in the Gazette of India, Extraordinary,  
Part II, Section 3, Subsection (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes and Customs  
Notification No. 50/2018 – Central Tax

New Delhi, the 13<sup>th</sup> September, 2018

G.S.R. ....(E).— In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 33/2017-Central Tax, dated the 15<sup>th</sup> September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1163 (E), dated the 15<sup>th</sup> September, 2017, except as respects things done or omitted to be done before such supersession, the Central Government **hereby appoints the 1<sup>st</sup> day of October, 2018**, as the date on which the provisions of section 51 of the said Act shall come into force **with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51** of the said Act, namely:-

- (a) an authority or a board or any other body, -
  - (i) set up by an Act of Parliament or a State Legislature; or
  - (ii) established by any Government,  
with fifty-one per cent. or more participation by way of equity or control, to carry out any function;
- (b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) public sector undertakings.

[F. No. 349/58/2017-GST(Pt.)]

(Gunjan Kumar Verma)  
Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes and Customs

**Notification No. 57/2018 – Central Tax**

New Delhi, the 23<sup>rd</sup> October, 2018

G.S.R. ....(E).— In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 51 of the Central Goods and Services Tax Act, 2017 (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 50/2018-Central Tax dated the 13<sup>th</sup> September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868 dated the 13<sup>th</sup> September, 2018, namely:—

In the paragraph of the notification, the following proviso shall be inserted, namely:—

“Provided that with respect to persons specified under clause (a) of sub-section (1) of section 51 of the Act, nothing in this notification shall apply to the authorities under **the Ministry of Defence**, other than the authorities specified in the Annexure-A and their offices, with effect from the 1<sup>st</sup> day of October, 2018.”

[F. No. 349/58/2017- GST (Pt.)]

(Gunjan Kumar Verma)  
Under Secretary to the Government of India

**Note:-** The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868 (E), dated the 13<sup>th</sup> September, 2018.

**[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]**

**Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes and Customs**

**Notification No. 61/2018 – Central Tax**

New Delhi, the 5<sup>th</sup> November, 2018

G.S.R. ....(E).— In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 of the Central Goods and Services Tax Act, 2017 (12 of 2017), hereafter in this notification referred to as the said Act, the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 50/2018-Central Tax, dated the 13<sup>th</sup> September, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R 868(E), dated the 13<sup>th</sup> September, 2018, namely:—

In the said notification, after the proviso, the following proviso shall be inserted, namely:-

“Provided further that nothing in this notification shall apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking, whether or not a distinct person, with effect from the 1<sup>st</sup> day of October, 2018.” .

[F. No. CBEC/20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.)  
Under Secretary to the Government of India

**Note:** The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868 (E), dated the 13<sup>th</sup> September, 2018 and subsequently amended vide notification No. 57/2018-Central Tax, dated the 23<sup>rd</sup> October, 2018, published vide number G.S.R 1057(E), dated the 23<sup>rd</sup> October, 2018.

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