



कार्यालय प्रमुख अभियन्ता एवं विभागाध्यक्ष  
उत्तराखण्ड लोक निर्माण विभाग  
प्रकीर्ण वर्ग, देहरादून।



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पत्रांक- 1061 / 174सा0प्र0 / 2018

दिनांक- 26 / 09 / 2018

सेवा में,

समस्त मुख्य अभियन्ता स्तर- I / II,  
क्षेत्रीय कार्यालय / पी0एम0जी0एस0वाई0 /  
रा0मा0 / पी0एम0यू0, ए0डी0बी0, लो0नि0वि0,  
पौड़ी / अल्मोड़ा / हल्द्वानी / देहरादून /  
टिहरी / पिथौरागढ़।

विषय:- जी0एस0टी0 की धारा-51 को लागू किये जाने के कारण ठेकेदारों/आपूर्ति से  
2 प्रतिशत GST की कटौती करने के सम्बन्ध में।

उपरोक्त विषयक भारत सरकार के वित्त मंत्रालय के रेवन्यू डिपार्टमेन्ट के पत्र  
संख्या- 531011/11/2018-ST-I दिनांक 14.09.2018 के द्वारा दिनांक 01.10.2018 से GST  
Act की धारा 51 लागू की जानी है। इस सम्बन्ध में शासकीय पत्र संख्या-2137/III  
(2)/17-27(सामान्य)/2017 दिनांक 05.09.2017 के अनुसार ठेकेदारों/आपूर्ति कर्ताओं से  
नियमानुसार 2 प्रतिशत GST की कटौती की जानी है। अतः 01.10.2018 से 2 प्रतिशत GST की  
कटौती करना सुनिश्चित करें।

(आर0सी0पुरोहित )  
प्रभारी प्रमुख अभियन्ता

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

1. समस्त अधीक्षण अभियन्ता, .....वां वृत्त, लो0नि0वि0, .....।
2. समस्त अधिशासी अभियन्ता, प्रान्तीय/निर्माण/अस्थायी/रा0मा0/वि0यां0 खण्ड,  
लो0नि0वि0, .....।
3. आई0टी0 हैड, विभागाध्यक्ष कार्यालय, लो0नि0वि0, देहरादून को जी0एस0टी0 में  
अपलोड करने हेतु।

1-T  
upload करें।  
26.09.18

प्रभारी प्रमुख अभियन्ता  
25.9.18

(देवेन्द्र शाह)  
अधिशासी अभियन्ता

SAO (yatol)

218

26/9/18

(देवेन्द्र शाह)  
अभिजाती अभियन्ता

yogesh tiwaritcs/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

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)

