



# Kolkata Port Trust

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**Finance Department**

No. Fin/ 271 /B

September 28, 2018

## CIRCULAR

In terms of the Central Board of Indirect Taxes and Customs Notification no. 50/2018- Central Tax dated 13.09.2018 read with the Section 51 of Central Goods and Service Tax Act, 2017, the following persons would be liable to deduct TDS a/c GST on payments made by the Port Users to Kolkata Port Trust.

- (a) A department or establishment of the Central Government or State Government; or
- (b) Local authority; or
- (c) Governmental agencies; or
- (d) An authority or a board or any other body:-
  - i. Set up an Act of Parliament or State legislature; or
  - ii. Established by any Government

With fifty one or more participation by way of equity or control to carry out any function;

- (e) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (f) Public sector undertakings.

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Certificate for TDS on account of GST will be issued by the Deductors within 15 days from the date of deduction.

All Departments/ Divisions of KoPT are requested to ensure that TDS is deducted in our GSTIN only and obtain TDS Certificate from the concerned Port User. It needs to be informed to the concerned Port User that credit will be given only on receipt of TDS certificate.

Joint Director (Planning and Research) is requested to publish the same in website of KOPT for wide publicity.



FA&CAO

**Distribution:**

**KDS**

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MM/ JD(PR)/ CLO(I/c)/ EM

**HDC**

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Copy to Deputy Chief Accounts Officer-I/ II/ III/ V/: For information and needful action please.

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