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Finance Department
28.01.2019

Fin/120/Tax

CIRCULAR

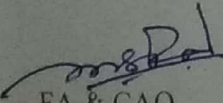
Sub: GST TDS

Central Board of Indirect Taxes and Customs has issued Notification No-73/2018 dated 31/12/2018 which has amended the Notification No 50/2018 dated 13/09/2018. As per the said Notification, no TDS will be applicable for supply of goods and services or both which takes place between one person and another as specified under clauses (a), (b), (c) and (d) of subsection (1) of section 51 of the said Act. Clauses (a), (b), (c) and (d) are enumerated below

- (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,

In light of the above Notification No 73/2018 from 01/01/2019 no GST TDS is required to be deducted in case of any payment made to any Government Department/Public Sector undertaking/local authority/government agencies/such persons as may be notified by Govt. . Thus no government department/PSU/ local authority/government agencies/such persons as may be notified by Govt should deduct GST TDS from KoPT and KoPT will also stop deducting GST TDS while making payment to them.

All Departments are requested to note that no TDS on account of GST needs to be deducted from 01/01/2019.


FA & CAO