

उपायुक्त का कार्यालय
OFFICE OF THE DEPUTY COMMISSIONER
दक्षिण अण्डमान जिला/ **SOUTH ANDAMAN DISTRICT**
अंडमान तथा निकोबार प्रशासन
ANDAMAN AND NICOBAR ADMINISTRATION

Port Blair, dated 13 July, 2018

PRESS NOTE

GOVERNMENT DEPARTMENT TO REGISTER UNDER GST FOR TDS

Section 51 of CGST Act prescribes for Tax Deduction at source. It requires that (a) a department or establishment of the Central or State Government; or (b) Local authority; or (c) Government agencies; or (d) 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 percent 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 of Registration Act, 1860(21 of 1860); (f) public sector undertakings shall deduct tax at source @ 2% when the value of supply received exceeds Rs. 2.5 lakhs for an individual contract.

Though TDS provisions have been put on hold till 30th September 2018, it is advised that any establishment(s) described as above which is liable to deduct the tax at source and must obtain Registration under GST as a Tax Deductor immediately.


Joint Commissioner (GST)

 No . 9-8/GSTN/CIRCULAR/2017-18/4868

COPY TO

- The Chief Editor, Govt. Press, Port Blair with the request to publish the above said press note in the daily telegrams on two consecutive days.


Joint Commissioner (GST)