



Controller General of Defence Accounts
Ulan Batar Road, Palam, Delhi Cantt – 110010
Ph No. 011 – 25665592, 25665729 FAX No. 011- 25674806.
(GST Cell)
E-Mail : cgdanewdelhi@nic.in



NO. GST Cell/9504/Query

dated : 23.08.2017

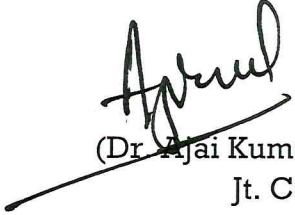
To

All PCsDA/CsDA/ PIFAs/IFAs/ Service HQrs

Subject:- Implementation of GST – FAQ on Registration.

A list of 34 queries duly clarified, with authorities from GST Act, are annexed to this communication for information and necessary action at your end please. These queries are related to registration process and are raised by Service HQrs/ Controller offices/ IFAs etc.

2. Queries related to TDS, contracts and other issues related to GST will be clarified and uploaded on the website soon.
3. This has the approval of Addl. CGDA (US).


(Dr. Ajai Kumar Pradyot)
Jt. CGDA (GST)

Copy to:-

EDP Cell – with a request to upload same on the website.

Sr. Accounts Officer (GST)

QUERIES / FAQs ON REGISTRATION PROCESS UNDER GST ACT, 2017

Sl. No	QUERY	Reply/ Clarification
01.	Please confirm whether different Sections/ Sub offices dealing with 3 rd Party payments to be registered separately as DDO or One nodal Section to be registered in the name of PCDA/ CDA office.	As per Section 24,25(6) and 51 of GST Act, all DDOs who are dealing with third parties payment etc. have to be registered with GST is mandatory. A TDS deductor has to compulsorily register without any threshold limit the deductor has privilege of obtaining registration under GST without requiring PAN no. He can obtain registration using his TAN issued under the Indian Income Tax Act 1961.
02.	Please intimate the mode of registrations, i.e. whether online or otherwise,	Mode of Registration is mandatorily to be done online through common portal or through Facilitation Center as notified by the Government. Section as per Section 22 to 24 of GST Act.
03.	Please confirm whether Units who are allotted with S&S Imprest needs to be registered as DDO as the Unit make 95% payment in most cases and in some cases 100% payments to third parties on account of supplies. Whether 95% is paid the remaining 5% is paid by Store Section. However in both cases compilation is made by stores Section only.	As per Section 51 of GST Act, TDS is required to deducted at the time of payment by paying authority. Being DDOs registration is required to be made as per Section 22-24 of GST Act read with Rule 12 of CGST of 2017.
04.	DDOs are responsible for deduction of 1% TDS in applicable cases. Therefore if S&S Imprest holder pays 100% payment from Imprest without deducting TDS. what is the remedy available?	As per Section 51 (1) of GST Act, where the DDOs fail to deduct TDS he has pay on his own with interest not exceeding 18%. Total percentage of TDS is 2% i.e. 1% as per SGST and 1% as per CGST. And in the case of inter state supplies, 2% (IGST) from the payment made or credited to the supplier of taxable goods and/or services.
5	As the registration process will take, as an interim measure, this office is sanctioning Cash Assignments on conditional basis, directing the units to pay only advances of personal claims (TA/DA/LTC/Pmt Duty) and not to make any major third party payments (exceeding contract value of Rs. 2.5 lacs) from the cash assignments. This office has also	Please refer CGDA HQ circular bearing no. IAW/9/9504/GST/Pt.II dated 7.07.2017 regarding registration under GST Act (uploaded on the cgda website). Further, regarding payment thorough cash assignment releasing on conditional basis for payment of third party bills exceeding value of Rs. 2.5 lakh, action may please taken as per extent order on the subject. Clarification on the subject had already been given to PCDA (Navy) on 10.07.2017.

	directed to forward all such third party payment for pre-audit and payment to PCDA (Navy)	
6	It is also pertinent to mention here that as per section 51 of CGST Act, tax is to be deducted at source at the rate of one per cent from the payment made or credited to the supplier of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees. However, the <u>Naval authorities are insisting that GST registration is not applicable for naval units/ establishments as they are neither paying authorities nor the tax deducting authorities.</u>	As per GST Act, all DDOs are required to be registered with GST. Being DDOs registration is required to be made as per Section 22-24 of GST Act read with Rule 12 of CGST of 2017.
7	Unique Central Registration Number for the Army or even a State Registration Number for all DDOs within the State.	Refer to MoD (Fin).
8	No reqmt of re-registration for Govt Depts in case supply of goods is in a state different from where the Govt. Deptt is not registered as per GST TDS mechanism.	Refer to MoD (Fin).
9	Pre-audit payments are done by PCsDA/CsDA being the paying authority so they have to register on GST. However, for pre-audit accounts wherein annual allocations to units/ formations is generally in range of Rs.10 lacs to 1Cr then each CFA in the HQ will have to register on GST (irrespective of possessing TAN/TIN). CFs don't have TAN Number. How will they register on GST Portal.	As per S.No. 1.
10	Registration of entities not having TAN No.	As per S.No. 1.
11	Requirement of a single registration number vis-à-vis separate registration numbers in the same units based on source of funding.	As per S. No. 1.

12	Do LPGs agencies of the Army need to register for GST separately.	<p>HSN code for Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited is 27111300. On these items GST @ 5% is chargeable.</p> <p>As the clear order on same are not available we may refer this query to MoD for clarification.</p>
13	Is GST registration essential for units which auction scrap?	Any supplier/ organization who carries on any business at any place in India and whose aggregate turnover exceeds threshold limit as prescribed in Section 22 (1) of GST Act has to get registered under the GST Act.
14	No clarity on registration by all units	As per S. No. 1.
15	No clarity on GST registration in J&K state.	Registration may be done as per SRO 309 of Finance Deptt of Government of J&K dated 27 th July, 2017.
16	Buyer in all the cases of procurement of Def is MoD and the payer is CDA. Pre audit payments are made directly to the vendor and in the case of Post audit DDOs pays the vendor on receipt of cheque from CGDA. Since all payments are done by CsDA in both the cases, clarification is required as to whether DDOs have to register separately or registration by CsDA will sufficient.	DDOs have to register as per Section 22 to 24 of GST Act. As per Section 51 (1) of GST Act, where the DDOs fail to deduct TDS he has pay on his own with interest not exceeding 18%. Total percentage of TDS is 2% i.e. 1% as per SGST and 1% as per CGST. And in the case of inter state supplies, 2% (IGST) from the payment made or credited to the supplier of taxable goods and/or services.
17	Whether GE of MES are required to obtained GST Number or UIN	Yes. As per s. no. 1.
18	If TAN/TIN is not available i.e akin to a new seller- what will be the procedure of registration on GST.	Registration process for a supplier/ seller/ manufacturer who carries on any business at any place in India and whose aggregate turnover exceeds threshold limit as prescribed in Section 22 (1) of GST Act.

19	While attempting to register as tax deductor with TAN number, it is seen that the CBEC/GST window for registration is not showing the option of Tax Deductor.	Section 51 is not get notified by the Government. Circular in this regard is already uploaded on CGDA's website.
20	This office has got four TAN No. for different sections like SC, Misc, E and Admin Sections. It is not clear whether Registration for each section/ TAN holder is required to be made. While making registration on the GST portal, some additional details authorization of authorized signatory, bank accounts details with bank account number and IFSC codes are also required which is available in respect of TAN of Admin Pay Section only as the Public Fund Account is being maintained by the department. Bank Account details for other TAN holders are not available as the TAN number has been obtained for filing to TDS quarterly statement only.	As per Section 25(2) of GST Act, a person seeking registration under this Act shall be granted a single registration in a State or UT,. Conditions related to multi business vertical within a State or UT are laid down in Rule 11 of CG&ST Rules, 2017.
21	As regards payment made by AO GEs out of Cash Assignment, <u>GST Registration</u> is required to be obtained by GEs offices also.	Duties of AO GEs only audit, accounting and their related work. As per Para 535 of MESR, cash assignments are credits placed in treasuries by PCsDA/CsDA in favour of disbursing officers i.e., GE. Hence AO GEs does not require GST registration.
22	<p>GST has been implemented by the Central Govt. with effect from 1st July 2017 and as per the said Govt gazette, Separate Tax & VAT regime has been abolished and has been subsumed with a common GST with separate fixed slab of Taxation based on type of commodity.</p> <p>As per implementation of GST there is mandatory Registration under GST where taxable suppliers are being made. UID is to be obtained by all authorizes who are responsible for deducting tax at source. The seller/vendor is required to quote the UID No of the concerned PCsDA/ CsDA (HQ) responsible for release of</p>	<p>As per Section 51 of GST Act, TDS is required to deducted at the time of payment by paying authority. Section 51 is kept in abeyance by the Government, the circular in this regard has already been uploaded on CGDA's website. In absence of this PCsDA/CsDA are unable to register themselves. As of now for generating third party bills/invoices GSTIN of concerned PCsDA/CsDA i.e. DDOs is not required.</p> <p>DDOs registration is required to be made as per Section 22-24 of GST Act read with Rule 12 of CGST of 2017.</p>

	<p>payments after deducting the tax if any.</p> <p>CGDA/ (PCDA/CDA) is the payment authority as payments are cleared by CGDA/PCDA/CDA based on bills submitted by units/firms.</p> <p>In view of the above, you are requested to fwd your registration UID No. of all PCDA's responsible for passing bill's at the earliest for our further necessary action pl.</p>	
23	<p>This office is not able to register as TDS deductor, since OPT (One time password) is not being received on mobile and Email to submit the application on GST web site i.e. gst.gov.in.</p>	<p>For any problems related to registration kindly contact local Sewa Kendra. Details available on cbec.gov.in</p>
24	<p>Service providers of DTS vendors who are providing support and services to Defence Travel System are requesting us to provide GST Number.</p> <p>In view of the above it is requested to clarify the provision of GST number to the service or provide the GST number if available with supporting guidelines.</p>	<p>Subsequent to registration by DDOs the GSTIN no. could made available to concerned establishments. Registration may be done as per Section 22-24 of GST Act.</p>
25	<p>Does PCDA/CDA office have to register with GST authorities as a seller also in respect of the disposal of old records/ scrap items? If so will this registration be different from the registration to be obtained as a tax deductor? This office is however, of the view that since disposal of old records/ scrap items is not in furtherance of any business, we need not get registered for this purpose. However, clarification will be awaited.</p>	<p>Any supplier/ organization who carries on any business at any place in India and whose aggregate turnover exceeds threshold limit as prescribed in Section 22 (1) of GST Act.</p> <p>Registration process for seller and tax deductors will be done as per Section 22-24 of GST Act.</p>
26	<p>In the FAQs available on the site of CBEC, it has been mentioned that tax deductor can register based on TAN no. However, it has been ascertained from the local tax authorities that PAN no. is mandatory for registration. Kindly</p>	<p>As per serial no. 1.</p>

	clarify whether we will have to obtain a PAN no. for each corresponding TAN no. available with us before registration with the GST authorities.	
27	Does our CSD Canteen selling various items to our staff also have to register as a seller of goods or the registration by the Main CSD depot will suffice?	In this regard IHQ MoD (Army) letter no. 95350/Q/DDGCS/Advisory/ 10/2017 dated 16 th June 2017 may please be referred (Copy enclosed).
28	In case we have to register as a seller whether in case of old records/ scrap items or CSD items, what will be the procedure to generate tax invoice?	Procedure to generate tax invoice will be as per Rule 48 of CG&ST ACT 2017.
29	We also have a Wet canteen providing food items to the staff at subsidized rates. Can the functioning of Wet canteen be also treated as furtherance of business though it is a staff welfare measure? Will there be any requirement of registration with GST authorities by the wet Canteen?	As per GST Rate of Schedule non-AC food corner falls under 12% category and for AC it is 18%. But as mentioned Wet canteen is a welfare measure and as per Section 11(1) if Government is satisfied that it is necessary in the public interest so to do, on the recommendation of the Council by notification exempt the same. However, matter may be sent to MoD (Fin) for clarification.
30	Since jurisdiction of PCDA (WC) spans to 7 different states/UTs, do we need to get ourselves registered in each of these States with separate registration? Also for our sub-offices like AAO (Pay), Jalandhar and DCDA (COD) Delhi where payments are being made to 3 rd party, do we need to get them registered for GST in multiple State jurisdictions where their respective Units from whom bills are originated are being paid?	All DDOs are required to register themselves as per Section 22-24 of GST Act. But the authority for registration of DDOs as tax deductor in different state is not available. We may refer this query to MoD for clarification.
31	Clear instructions should be given to Units i.e. DDOs making 100% payment or 95% payment through imprest accounts to deduct and comply with provisions of GST Act as deductors and DAD will not be responsible for lapse on their part.	As per Section 51 of GST Act, TDS is required to deducted at the time of payment by paying authority. DDOs registration is required to be made as per Section 22-24 of GST Act read with Rule 12 of CGST of 2017. However, Section 51 is yet to be notified by the Government, so registration of Tax deductors is also on hold.

32	<p><u>GST Online Registration:-</u></p> <p>For registration as DDO in GST using TAN No. using form GSTR REG-07, the specific link is not available on www.cbec.gov.in</p>	<p>Section 51 is not get notified by the Government. Circular in this regard is already uploaded on CGDA's website. Further it is advised that for updates kindly visit on gst.gov.in on regular basis.</p>
33	<p><u>GST Regn of CFAs with TAN No.</u></p> <p>As per instrs issued by FP Dte vide letter under ref, all CFAs with TAN No are reqd to migrate to GST Nos on the GST portal. As per the provn of the Act & based on prelim dscn with the O/o the PCDA, ND, it is our considered opinion that only the paying agency are reqd to register on the GST portal for purposes of TDS. Thus, if the CFA, though holding a TAN, is not the TDS deductor in the new regime, is not mandated to register on the portal. The issue needs to be clarified.</p>	<p>As per Section 51 of GST Act, TDS is required to deducted at the time of payment by paying authority. Being DDOs registration is required to be made as per Section 22-24 of GST Act read with Rule 12 of CGST of 2017.</p>
34	<p><u>Unique Iden No & TDS Regn.</u> As per the FAQs on regn for GST by Govt Agency rel by the Central Board of Excise & Customs (CBEC), any Govt agency receiving sup for inward use, will register itself on the GST portal & obtain a Unique Iden No. The issue whether the TDS No & the Unique ID No are the same or diff entities needs to be clarified.</p>	<p>Conditions for granting UID no. is as per Section 25(9)(a)&(b) of GST Act read with Rule 17 of CG&ST Rules 2017.</p> <p>There is no concept of TDS no. in the GST Act. However, GSTIN no. is required to be obtained as per registration process laid in Rule 12 of CG&ST Act 2017 is applicable in case of tax deductor.</p>



Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu.

Notification
Srinagar, the 8th July, 2017

SRO -GST-9.- In exercise of the powers conferred by sub-section (1) of section 11 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (hereinafter referred to as the said Act), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods or services or both received by a deductor under section 51 of the said Act, from any supplier, who is not registered, from the whole of the state tax leviable thereon under sub-section (4) of section 9 of the said Act, subject to the condition that the deductor is not liable to be registered otherwise than under sub-clause (vi) of section 24 of the said Act.

The notification shall come into force at once.

By order of the Government of Jammu and Kashmir.

Sd/-
(Navin K. Choudhary), IAS
Commissioner/Secretary to Government,
Finance Department.

No: ET/Estt/119/2017

Dated: 08 - 07 - 2017.

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Resident Commissioner, J&K Government, New Delhi.
4. Principal Secretary to Hon'ble Governor.
5. All Principal Secretaries to Government.
6. Principal Secretary to Hon'ble Chief Minister.
7. All Commissioner/Secretaries to Government.
8. Divisional Commissioner, Jammu/Kashmir.
9. Excise Commissioner, J&K, Srinagar.
10. Commissioner, Commercial Taxes, J&K, Srinagar.
11. Additional Commissioner Commercial Taxes (Adm) Jammu/Kashmir.
12. Additional Commissioner Commercial Taxes Tax Planning, J&K.
13. Private Secretary to Hon'ble Minister for Finance.
14. Private Secretary to Hon'ble Minister of State for Finance.
15. President Kashmir Chamber of Commerce & Industry, Kashmir.
16. President Federation of Industry, Kashmir.

Tele: 26181892

Integrated HQ Min of Def (Army)
Quartermaster Generals' Branch
Canteen Services Directorate
Wing-III, West Block-3, R.K.Puram,
New Delhi-110066

95350/Q/DDGCS/Advisory/10-2017

16 Jun 2017

HQ Southern Command (OL)	HQ Eastern Command (OL)
HQ Western Command (OL)	HQ Central Command (Q)
HQ Northern Command (OL)	HQ South Western Command (OL)
HQ IDS, HQ SFC, HQ ARTRAC (OL)	HQ A & N Command
Naval HQ (PDPS)	HQ Coast Guard (AD)
Air HQ (D/Accts)	HQ DG NCC (Lgs), HQ DGBR (Q)
HQ DG Assam Rifles	DGQA, DRDO, OFB

ADVISORY 10/ 2017: IMPLEMENTATION OF GST AT URCs

1. The Govt has declared 50% exemption of GST to CSD (copy of relevant extract att as Annx).
2. URCs' sales to end customers are exempted levy of GST. As a consequence, URCs are exempted from registration for GST and filing of monthly returns etc.
3. URCs need not make any extra efforts in implementation of GST wef 01 Jul 2017, except the following activities:-
 - (a) Ensure proper accounting of closing stock as on 30 Jun 2017 since, they have to be sold at old selling prices wef 01 Jul 2017.
 - (b) CSD Depots will be selling the balance stocks as on 30 Jun 2017 at the old rates to URCs. All the stocks received from CSD Depots with old selling prices during July 2017 and the closing stocks at URCs as on 30 Jun 2017 should be sold at old prices as on 30 Jun 2017 to end customer.
 - (c) No URC should refuse the stocks already demanded by them in the month of Jun 2017, as these stocks have been purchased and supplied to Depots.

Contd.....2/-



6

- (d) Goods purchased by CSD Depots from the companies in GST Regime (wef 01 Jul 2017) will be sold at revised wholesale price. URCs will sell these goods at revised retail price to end customers, which will be communicated by CSD HO in due course of time through their respective depots.
- (e) It is advisable to liquidate old stocks at URCs as on 30 Jun 2017 first and then only start selling new stocks.
- (f) Dual billing system may be followed, if all the stocks as on 30 Jun 2017 cannot be liquidated and sale of new stocks to be carried out with new rates, if situation warrants.
- (g) CS Dte has directed CIMS management to prepare and forward revised software to all URCs, in order to switchover the billing process in GST environment. This is dependent on companies disclosing post GST prices to CSD HO in an early timeframe.
- (h) All URCs should maintain the record of purchases and sales meticulously in electronic mode.
- (j) The Government is yet to finalise e way bill procedure in GST environment for collection vehicles that will be used to collect stores from CSD Depots by URCs. Once e way bill is made mandatory for URCs, the same will be intimated.

4. However, as liquor is outside the purview of GST, URCs will continue with the existing system for sale of liquor.

5. This letter supersedes all earlier instrs on the subject and be disseminated to all URCs under respective comd.



Naveen N
(Naveen N)
Lt Col
Joint Dir
Canteen Services
For DDG CS

Copy to:-

- CSD HO
- QMG's Br/ Q1(E)

-For info pl.

6/12/2017

Fwd: Document from Jayesh Rawal - purandara86@gmail.com - Gmail

25

GST RATE SCHEDULE FOR CERTAIN GOODS
 [As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
		(proposed) (GST Nil) (vii) Wick for diya (viii) Roti (ix) Kachua (Raksha Sutra) (x) Chandanika				
26.	Any Chapter [Supplies to Canteen Stores Department (CSD)]	1. 50% concession from applicable GST rate for supplies to Canteen Stores Department (with no concessional input credit/compensation credit), which will be refunded to the CSD (under section 55 of the CGST/SGST Act) 2. Exemption from GST on supplies [sales] made by CSD to Unit Run Canteens and on supplies [sales] made by CSD to Unit Run Canteens to final consumer.				

26

13