



रक्षा लेखा महानियंत्रक
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(IFA WING)



IFA/GST/11101/Gen/2018-19/Vol II

Date :04.10.2019

To

All PCsDA/CsDA
(Through CGDA Website)

Sub.: Deduction and Deposit of TDS by the DDOs under section 51 of GST Act, 2017-reg.

Kindly refer to the clarification received from Govt. of India, Ministry of Finance, Department of Revenue, CBIC, GST (Policy Wing) F.No. 349/43/2017-GST(Pt.3) Vol. I dated 11.07.2019 which was circulated under HQrs letter No. IFA/GST/11101/Gen/2018-19/Vol.I dated 23.07.2019. Subsequently Notification No. 33/2019 dated 18.07.2019 circulated under HQrs letter No. IFA/GST/11101/Gen/2018-19/Vol.I dated 26.07.2019 was issued amending Rule 12(1A) of CGST Act, 2017.

2. In view of the above, it is requested to intimate the complete procedure being followed for deduction of TDS on GST in your offices, in the sub offices and in AOGE offices under your jurisdiction.

3. In addition, following information may also be provided:-

S. No.	Particulars	Name of Office & Place	Name of Deductor	GSTIN No.	Name of authority who files the GSTR-7 Form
i.	Deduction of TDS on GST in PCDA/CDA office.				
ii.	Deduction of TDS on GST in sub offices of PCDA/CDA.				
iii.	Deduction of TDS on GST in AO GE offices.				
iv.	Filing of GST Return in PCDA/CDA, sub offices & AO GE offices for MES work.				

4. It is therefore requested to furnish your comments through HQrs email to cgdaifa.dad@gov.in at the earliest.

5. This issues with the approval of Addl. CGDA.

(Priyanka Chandra)
Sr. Dy. CGDA (Fin)