

उ०प्र० राज्य विद्युत उत्पादन निगम लि०
(उत्तर प्रदेश सरकार का उपक्रम)
7वें तल, शक्ति भवन विस्तार,
14-अशोक मार्ग, लखनऊ।



UP Rajya Vidyut Utpadan Nigam Ltd.
(A UP Government Undertaking)
7TH Floor, Shakti Bhawan Ext.,
14-Ashok Marg, Lucknow.

पत्र सं०- 3595/उ०नि०लि०/जी०एस०टी०

दिनांक:- 29.09.2018

मुख्य अभियन्ता एवं परियोजना समन्वयक,
(नोडल अधिकारी- जी०एस०टी०),
अनपरा/ओबरा/पारीछा/पनकी/हरदुआगंज/
कैश प्रबंधन ईकाई मुख्यालय,
उ०प्र० राज्य विद्युत उत्पादन निगम लि०।

विषय:- जी०एस०टी०-टी०डी०एस० से सम्बन्धित दिशा-निर्देश।

जी०एस०टी०-टी०डी०एस० रजिस्ट्रेशन:- केन्द्रीय स्तर पर रजिस्ट्रेशन किया गया है साथ ही साथ रिटर्न भी केन्द्रीय स्तर पर दाखिल किया जाना अपरिहार्य है।

जी०एस०टी०-टी०डी०एस० की प्रक्रिया:-

जी०एस०टी०-टी०डी०एस० कटौती की सीमा:- CGST ACT, 2017 की धारा 51 के अनुसार आपूर्तिकर्ता (अर्थात विक्रेता/सेवा प्रदाताओं/ठेकेदारों) को दिनांक 01.10.2018 से किये गये प्रत्येक भुगतान अथवा लेखों में प्रविष्ट (जो पहले हों) पर 2% की दर से जी०एस०टी० (टी०डी०एस०) अनिवार्य रूप से काटा जायेगा, यह तभी लागू होगा जब अनुबन्ध की धनराशि ₹ 2.50 लाख से अधिक है अर्थात टी०डी०एस० में भुगतान की तिथि महत्वपूर्ण है।

जी०एस०टी०-टी०डी०एस० की दर:-जी०एस०टी०-टी०डी०एस० के अन्तर्गत 2% की दर से अर्थात 1% सी०जी०एस०टी० एवं 1% एस०जी०एस०टी० अथवा 2% आई०जी०एस०टी० जो लागू हो काटना अनिवार्य है। सभी इकाईयों के आहरण एवं वितरण अधिकारी अपने स्तर पर प्राप्त होने वाले बीजकों में यह सुनिश्चित करेंगे कि उन पर जी०एस०टी०-टी०डी०एस० नियमानुसार काटा जाये। ₹ 2.50 लाख की सीमा प्रति अनुबन्ध है न कि प्रतिमाह या प्रतिवर्ष अर्थात अनुबन्ध की राशि ₹ 2.50 लाख से ज्यादा है तभी जी०एस०टी०-टी०डी०एस० काटा जायेगा।

आपूर्ति का मूल्य:-जी०एस०टी के तहत आपूर्ति अनुबन्ध मूल्य की गणना करते समय राज्य जी०एस०टी०, केन्द्रीय जी०एस०टी० और आई०जी०एस०टी० व सेस को बाहर रखा गया है अर्थात ₹ 2.50 लाख की सीमा की गणना में बीजक में दर्शित टैक्सों को शामिल नहीं किया जायेगा।

उदाहरण के लिए 2% जी०एस०टी०-टी०डी०एस० बीजक में निम्न प्रकार से काटा जायेगा।

S. No.	Invoice Particulars	Amount (Lacs)
1	Taxable value	10.00
2	GST charge	1.80
3	Total Invoice value	11.80
4	TDS to be deducted on Rs.10 lacs x 2%	0.20

जी०एस०टी०-टी०डी०एस० का भुगतान:-नियमानुसार जी०एस०टी०-टी०डी०एस० की धनराशि को अगले माह की 10 तारीख तक सरकारी खाते में जमा करना अनिवार्य है। इस कार्य की सुगमता हेतु प्रत्येक आहरण एवं वितरण अधिकारी से यह अपेक्षा की जाती है कि वे भुगतान किये गये बीजकों पर काटें गये जी०एस०टी०-टी०डी०एस० की सूचना अगले माह की 5 तारीख तक, 5 को अवकाश होने की दशा में अवकाश से पूर्व कार्य दिवस में सूचना उपलब्ध करायें।

साथ ही साथ सभी आहरण एवं वितरण अधिकारियों द्वारा निगम के जी0एस0टी0एन0 पर जी0एस0टी0-टी0डी0एस0 की धनराशि सरकारी खाते में अगले माह की 5 तारीख तक अनिवार्य रूप से जमा कराना होगा। परियोजनाएं/मुख्यालय (भुगतान बंकाई) जी0एस0टी0 की साईट पर बिना लॉगिन किये बालान जारी करके Net banking/NAFA भुगतान के पश्चात बालान की एक प्रति मुख्यालय स्थित जी0एस0टी0 सेल को निर्धारित प्रारूप में लिस्ट सहित अनिवार्य रूप से प्रेषित करना सुनिश्चित करें।

S.No.	Agreement Value	GSTIN of the Deductee	Trade Name	Amount Paid to the deductee on which tax is deducted	Integrated Tax	Central Tax	State Tax	Total
1	2	3	4	5	6	7	8	9

जी0एस0टी0-टी0डी0एस0 के रिटर्न को अगले माह की 10 तारीख तक फार्म जी0एस0टी0आर0-7 में मासिक रिटर्न दाखिल किया जाना अनिवार्य है।

TDS Certificate: धारा 51 के अनुसार जी0एस0टी0-टी0डी0एस0 कटौतीकर्ता को सरकारी खाते में धनराशि जमा करने के 5 दिन के अन्दर आपूर्तिकर्ता (विक्रेता/सेवाप्रदाताओं/ठेकेदारों) को TDS Certificate: (GSTR-7A) जारी करना होगा, अन्यथा रू0 100/- प्रतिदिन अधिकतम रू0 5000/- के अर्थदण्ड का प्रावधान है।

निम्न प्रकरण में टी0डी0एस0 नहीं काटा जायेगा:-

when supplier & place of supply is in the same state & the recipient is registered in another state, then TDS is not required to be deducted .

अर्थात् आपूर्तिकर्ता का स्थान और आपूर्ति का स्थान एक राज्य में है और प्राप्तकर्ता का पंजीकरण अन्य पृथक राज्य में है तब जी0एस0टी0-टी0डी0एस0 नहीं किया जायेगा।

For Instance:

S. No.	Location of supplier	Place of Supply	State of Registration of UPRVNL	Type of Supply	TDS under GST	Type of GST
1	Uttar Pradesh	Uttar Pradesh	Uttar Pradesh	Intra State	Yes	CGST+SGST
2	Punjab	Uttar Pradesh	Uttar Pradesh	Inter State	Yes	IGST
3	Punjab	Delhi	Uttar Pradesh	Inter State	Yes	IGST
4	Punjab	Punjab	Uttar Pradesh	Intra State	No	Not Applicable

जी0एस0टी0-टी0डी0एस0 के अन्तर्गत पेनाल्टी/ब्याज:

- यदि इकाईयों द्वारा जी0एस0टी0-टी0डी0एस0 नहीं काटा जाता है तो टी0डी0एस0 की धनराशि सहित 18% की दर से टी0डी0एस0 धनराशि पर ब्याज देय होगा।
- यदि इकाईयों द्वारा जी0एस0टी0-टी0डी0एस0 का भुगतान नियत तिथि तक नहीं किया जाता है तो बकाया राशि पर 18% की दर से ब्याज देना होगा।

Record to be maintained by the DDO for filing of GSTR-7:-

S.No.	Agreement Value	GSTIN of the Deductee	Trade Name	Amount Paid to the deductee on which tax is deducted	Integrated Tax	Central Tax	State Tax	Total
1	2	3	4	5	6	7	8	9

अपंजीकृत विक्रेता/सेवा प्रदाताओं से जी0एस0टी0-टी0डी0एस0 के सम्बन्ध में:-

CGST ACT, 2017 की धारा 51 के अनुसार कर योग्य वस्तु या सेवा या दोनों के अपंजीकृत आपूर्तिकर्ता को किये गये भुगतान अथवा लेखों में प्रविष्टि (जो पहले हो) पर टी0डी0एस0 अनिवार्य है। अपंजीकृत फर्म के प्रकरण में जी0एस0टी0 नम्बर के स्थान पर फर्म का नाम अंकित किया जायेगा।

सरकारी विक्रेता/सेवा प्रदाताओं से जी0एस0टी0-टी0डी0एस0 के सम्बन्ध में:-

सरकारी विक्रेता/सेवा प्रदाताओं और उन प्रकरणों में जिस पर आर0सी0एम0 के अन्तर्गत कर भुगतान की देयता निगम की है उन पर जी0एस0टी0-टी0डी0एस0 नहीं किया जायेगा।

उपरोक्त दिशानिर्देश अधिसूचना संख्या-50/2018-Central Tax दिनांक 13.09.2018 एवं परिपत्र संख्या-65/39/2018-DOR दिनांक 14.09.2018 की व्याख्या करते हुए निर्गत किये जा रहे हैं इनमें से किसी भ्रम की स्थिति में मूल अधिसूचना का संदर्भ ग्रहण किया जा सकता है एवं परियोजना/मुख्यालय के जी0एस0टी0 सलाहकार से मार्गदर्शन प्राप्त किया जा सकता है।

उक्त क्रम में यह भी अवगत कराना है कि जी0एस0टी0 के सम्बन्ध में पूर्व में लागू प्रक्रिया यथावत रहेगी।

(उमेश अवरथी)
उपमुख्य लेखाधिकारी (वित्त)

पत्र सं-3575/उ0नि0लि0/जी0एस0टी0

दिनांक:- 29.09.2018

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

1. शिविर सहायक, मुख्य महाप्रबंधक (वित्त), शक्ति भवन विस्तार, मुख्यालय लखनऊ।
2. कम्पनी सचिव, उ0प्र0 विद्युत उत्पादन निगम लि0, शक्ति भवन विस्तार, मुख्यालय लखनऊ।
3. ✓ मुख्य अभियन्ता (प्रगति), शक्ति भवन विस्तार, मुख्यालय, लखनऊ को वेबसाइट पर अपलोड करने हेतु।
4. उपमहाप्रबंधक (लेखा एवं प्रशासन), शक्ति भवन विस्तार, मुख्यालय, लखनऊ।
5. उपमुख्य लेखाधिकारी (कारपोरेट लेखा इकाई), शक्ति भवन विस्तार, मुख्यालय, लखनऊ।
6. उपमुख्य लेखाधिकारी/वरिष्ठ लेखाधिकारी, अनपरा 'अ' 'ब' 'द' / ओबरा 'अ' 'ब' 'स' टाउनशिप/ पारीछा '2X110मे0वा0' '2 X210मे0वा0' एवं 2 X250मे0वा0 / पनकी '1 X110मे0वा0', '1 X660मे0वा0' / हरदुआगंज 'स', 'द' एवं '1 X660मे0वा0'।

(उमेश अवरथी)
उपमुख्य लेखाधिकारी (वित्त)

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No. 50/2018 – Central Tax

New Delhi, the 13th September, 2018

G.S.R.(E).— In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 33/2017-Central Tax, dated the 15th September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1163 (E), dated the 15th September, 2017, except as respects things done or omitted to be done before such supersession, the Central Government hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

(a) 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 per cent. or more participation by way of equity or control, to carry out any function;

(b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) public sector undertakings.

[F. No. 349/58/2017-GST(Pt.)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

yogesh tiwaritcs/CBECCircular No. 65/39/2018-DOR

F.No.S.31011/11/2018-ST-I-DoR

Government of India
Ministry of Finance
Department of Revenue

New Delhi, Dated the 14th September, 2018

To,

1. Secretaries of the Central Ministries as pe list enclosed.
2. Chief Secretaries of all States/UTs with legislature/ UTs without Legislature.
3. All Finance Secretaries/ CCTs of the States/ UTs with Legislature/UTs without Legislature.
4. Chairman CBIC /All Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (through Member, GST, CBIC)
5. Pr.Chief Controller of Accounts, CBIC.

Madam/Sir,

Subject: Guidelines for Deductions and Deposits of TDS by the DDO under GST

Section 51 of the CGST Act 2017 provides for deduction of tax by the Government Agencies (Deductor) or any other person to be notified in this regard, from the payment made or credited to the supplier (Deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees. The amount deducted as tax under this section shall be paid to the Government by deductor within ten days after the end of the month in which such deduction is made alongwith a return in FORM GSTR-7 giving the details of deductions and deductees. Further, the deductor has to issue a certificate to the deductee mentioning therein the contract value, rate of deduction, amount deducted etc.

2. As per the Act, every deductor shall deduct the tax amount from the payment made to the supplier of goods or services or both and deposit the tax amount so deducted with the Government account through NEFT to RBI or a cheque to be deposited in one of the authorized banks, using challan on the common portal. In addition, the deductors are entrusted the responsibility of filing return in FORM GSTR-7 on the common portal for every month in which

deduction has been made based on which the benefit of deduction shall be made available to the deductee. All the DDOs in the Government, who are performing the role as deductor have to register with the common portal and get the GST Identification Number (GSTIN).

3. The subject section which provides for tax deduction at source was not notified to come into force with effect from 1st July, 2017, the date from which GST was introduced. Government has recently notified that these provisions shall come into force with effect from 1st October, 2018, vide Notification No. 50/2018 – Central Tax dated 13th September, 2018.

4. For payment process of Tax Deduction at Source under GST two options can be followed, which are as under:

Option I: Generation of challan for every payment made during the month

Option II: Bunching of TDS deducted from the bills on weekly, monthly or any periodic manner

5. In order to give effect to the above options from 01.10.2018, a process flow of deduction and deposit of TDS by the DDOs has been finalised in consultation with CGA for guidance and implementation by Central and State Government Authorities. The process flow for Option I and Option II are described as under:

Option I - Individual Bill-wise Deduction and its Deposit by the DDO

6. In this option, the DDO will have to deduct as well as deposit the GST TDS for each bill individually by generating a CPIN (Challan) and mentioning it in the Bill itself.

7. Following process shall be followed by the DDO in this regard:

- (i) The DDO shall prepare the Bill based on the Expenditure Sanction. The Expenditure Sanction shall contain the (a) Total amount, (b) net amount payable to the Contractor/Supplier/Vendor and (c) the 2% TDS amount of GST.
- (ii) The DDO shall login into the GSTN Portal (using his GSTIN) and generate the CPIN (Challan). In the CPIN he shall have to fill in the desired amount of payment against one/many Major Head(s)

(CGST/SGST/UTGST/IGST) and the relevant component (e.g. Tax) under each of the Major Head.

- (iii) While generating the CPIN, the DDO will have to select mode of payment as either (a) NEFT/RTGS or (b) OTC. In the OTC mode, the DDO will have to select the Bank where the payment will be deposited through OTC mode.
- (iv) The DDO shall prepare the bill on PFMS (in case of Central Civil Ministries of GoI), similar payment portals of other Ministries/Departments of GoI or of State Governments for submission to the respective payment authorities.
- (v) In the Bill,
 - (a) the net amount payable to the Contractor; and
 - (b) 2% as TDSwill be specified
- (vi) In case of NEFT/RTGS mode, the DDO will have to mention the CPIN Number (as beneficiary's account number), RBI (as beneficiary) and the IFSC Code of RBI with the request to payment authority to make payment in favour of RBI with these credentials.
- (vii) In case of the OTC mode, the DDO will have to request the payment authority to issue 'A' Category Government Cheque in favour of one of the 25 authorized Banks. The Cheque may then be deposited along with the CPIN with any of branch of the authorized Bank so selected by the DDO.
- (viii) Upon successful payment, a CIN will be generated by the RBI/Authorized Bank and will be shared electronically with the GSTN Portal. This will get credited in the electronic Cash Ledger of the concerned DDO in the GSTN Portal. This can be viewed and the details of CIN can be noted by the DDO anytime on GSTN portal using his Login credentials.
- (ix) The DDO should maintain a Register as per proforma given in Annexure 'A' to keep record of all TDS deductions made by him during the month. This Record will be helpful at the time of filing Monthly Return (FORM GSTR-7) by the DDO. The DDO may

also make use of the offline utility available on the GSTN Portal for this purpose.

- (x) The DDO shall generate TDS Certificate through the GST Portal in FORM GSTR-7A after filing of Monthly Return.

Option II - Bunching of deductions and its deposit by the DDO

8. Option-I may not be suitable for DDOs who make large number of payments in a month as it would require them to make large number of challans during the month. Such DDOs may exercise this option wherein the DDO will have to deduct the TDS from each bill, for keeping it under the Suspense Head. However, deposit of this bunched amount from the Suspense Head can be made on a weekly, monthly or any other periodic basis.

9. Following process shall be followed by the DDO in this regard:

- (i) The DDO shall prepare the Bill based on the Expenditure Sanction. The Expenditure Sanction shall contain the (a) Total amount, (b) net amount payable to the Contractor/Supplier/Vendor and (c) the 2% TDS amount of GST.
- (ii) The DDO shall prepare the bill on PFMS (in case of Central Civil Ministries of GoI), similar payment portals of other Ministries/Departments of GoI or of State Governments for submission to the respective payment authorities.
- (iii) In the Bill, it will be specified
 - (a) the net amount payable to the Contractor; and
 - (b) 2% as TDS
- (iv) The TDS amount shall be mentioned in the Bill for booking in the Suspense Head (8658 - Suspense; 00.101 - PAO Suspense; xx - GST TDS)
- (v) The DDO will require to maintain the Record of the TDS so being booked under the Suspense Head so that at the time of preparing the CPIN for making payment on weekly/monthly or any other periodic basis, the total amount could be easily worked out.
- (vi) At any periodic interval, when DDO needs to deposit the TDS amount, he will prepare the CPIN on the GSTN Portal for the amount (already booked under the Suspense Head).

- (vii) While generating the CPIN, the DDO will have to select mode of payment as either (a) NEFT/RTGS or (b) OTC. In the OTC mode, the DDO will have to select the Bank where the payment will be deposited through OTC mode.
- (viii) The DDO shall prepare the bill for the bunched TDS amount for payment through the concerned payment authority. In the Bill, the DDO will give reference of all the earlier paid bills from which 2% TDS was deducted and kept in the suspense head. The DDO may also attach a certified copy of the record maintained by him in this regard.
- (ix) The payment authority will pass the bill by clearing the Suspense Head operated against that particular DDO after exercising necessary checks.
- (x) In case of NEFT/RTGS mode, the DDO will have to mention the CPIN Number (as beneficiary's account number), RBI (as beneficiary) and the IFSC Code of RBI with the request to payment authority to make payment in favour of RBI with these credentials.
- (xi) In case of the OTC mode, the DDO will have to request the payment authority to issue 'A' Category Government Cheque in favour of one of the 25 authorized Banks. The Cheque may then be deposited along with the CPIN with any of branch of the authorized Bank so selected by the DDO.
- (xii) Upon successful payment, a CIN will be generated by the RBI/Authorized Bank and will be shared electronically with the GSTN Portal. This will get credited in the electronic Cash Ledger of the concerned DDO in the GSTN Portal. This can be viewed and the details of CIN can be noted by the DDO anytime on GSTN portal using his Login credentials.
- (xiii) The DDO should maintain a Register as per proforma given in Annexure 'A' to keep record of all TDS deductions made by him during the month. This Record will be helpful at the time of filing Monthly Return (FORM GSTR-7) by the DDO. The DDO may also make use of the offline utility available on the GSTN Portal for this purpose.

- (xiv) The DDO shall file the Return in FORM GSTR-7 by 10th of the following month
- (xv) The DDO shall generate TDS Certificate through the GSTN Portal in FORM GSTR-7A

10. Departments in Central Government should instruct all its DDOs under them to follow the above procedure for payment of GST TDS amount deducted from payments to be made to suppliers.

11. Difficulty, if any, in implementation of this circular may please be brought to the notice of Department of Revenue.

(Ritvik Pandey)
Joint Secretary to the Government of India