

ई मेल

कार्यालय
रक्षा लेखा प्रधान नियंत्रक (पश्चिम कमान) सैक्टर 9,
चंडीगढ़।

संख्या: अभि०/3/चंडीमंदिर/161/विविध

दिनांक: 08/4/2019

To

All AOsGE under this organization.

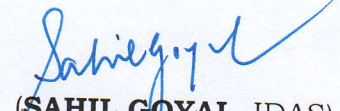
Sub: TDS on GST.

With the enactment of deduction of Tax Deduction at Source (TDS) on GST w.e.f. 1st October 2018 in terms of Govt of India, Ministry of Finance (Deptt of Revenue) Notification no. S.31011/11/2018-ST-I-DOR dated 14/9/2018, TDS on GST is being deducted from contractors' bills with effect from the said date.

In this regard, this office has been receiving a number of queries seeking clarification regarding applicability of TDS under GST Act vis-à-vis location of Supplier, place of supply and location of deductor.

The issue has been examined and it is clarified that TDS on GST is not required to be deducted where the location of the supplier and place of supply is in a state(s)/UT(s) which is different from the State/UT where the deductor is registered. For example, if a contractor is registered in Punjab under GST regime, is engaged to carry out work/supply in Punjab for GE, Chandigarh (UT), no TDS is required to be deducted.

This is issued with the approval of Pr. CDA.


(SAHIL GOYAL. IDAS)
Dy. C.D.A