DUTIES AND RESPONSIBILITIES OF TAX DEDUCTOR UNDER GST ACT, 2017

A GUIDELINE FOR DDOs

PAYMENT

COMMISSIONERATE OF STATE TAX GOVERNMENT OF ASSAM
TDS COMES INTO FORCE FROM 1ST OCTOBER, 2018

❖ Section 51 governing tax deduction at source has come into force w.e.f 1st October, 2018.

❖ All the DDOs who are required to make payment to suppliers against procurement of taxable goods/services or both above Rs. 2.5 lac (two lac fifty thousand) under a single contract shall obtain registration as a Tax Deductor on or before making such payment.
DUTIES OF A DDO

1. To check if deduction is required to be made
2. To obtain registration
3. To make payment within 10th day of the subsequent month of deduction
4. To submit return within 10th day of the subsequent month of deduction
DEDUCTION of TAX at SOURCE

To deduct tax at source:

To be done continuously during the month at the time of making payment to the suppliers

- METHOD OF DEDUCTION
- APPLICABILITY AT DIFFERENT SITUATION
WHEN TO DEDUCT TAX AT SOURCE?

Under **Section 51 r/w Rule 5** of GST Act:

- **DDO** is liable to deduct tax from the payment of a supplier when the total value of taxable supply of goods/services or both under a contract, exceeds Two lakh and fifty thousand rupees.

- **Explanation.–** For the purpose of deduction of tax specified above, the value of taxable supply shall be the amount excluding the CGST, SGST, IGST and cess indicated in the invoice but includes other taxes such as BCD (Basic Customs Duty).
RATE OF TAX FOR DEDUCTION OF TAX AT SOURCE

For intra-state supply
(For supplier within the same State)
1% CGST & 1% SGST both to be deducted.

For inter-state supply
(Supply involves one State to another State)
In such case, in place of CGST & SGST 2% IGST tax to be deducted.
To determine the taxable value of supply:

The CGST & SGST or IGST tax or Cess shown in the invoice by the supplier shall be excluded and the rest of the taxable value shall be considered. The amount of CGST & SGST or IGST shown in the invoice shall not be considered as the value of supply.

Illustration in the next slide
IN CASE **ONE TIME PAYMENT IS MADE OF THE ENTIRE CONTRACT VALUE**

**Illustration:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Selling price of 10 computers @ Rs 50,000</td>
<td>Rs. 5,00,000.00</td>
</tr>
<tr>
<td>If the rate of tax (CGST) on computer is 6%</td>
<td>Rs. 30,000.00</td>
</tr>
<tr>
<td>CGST @ 6%</td>
<td></td>
</tr>
<tr>
<td>If the rate of tax (SGST) on computer is 6%</td>
<td>Rs. 30,000.00</td>
</tr>
<tr>
<td>SGST @ 6%</td>
<td></td>
</tr>
<tr>
<td><strong>Total Invoice value</strong></td>
<td>Rs. 5,60,000.00</td>
</tr>
</tbody>
</table>

In this illustration, for TDS, DDOs will have to deduct CGST @1% & SGST @ 1%
i.e., amount of tax to be deducted =

- CGST 1% on Rs. 5,00,000 = Rs. 5,000.00
- SGST 1% on Rs. 5,00,000 = Rs. 5,000.00

DDO shall pay Rs 5,50,000.00 to the supplier(inclusive of tax)
IN CASE **PART PAYMENT IS MADE OF THE CONTRACT VALUE**:

<table>
<thead>
<tr>
<th>No of payment</th>
<th>Amount paid</th>
<th>TDS to deduct*</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>IGST</td>
</tr>
<tr>
<td>1(^{st}) payment</td>
<td>3,00,000</td>
<td>6000</td>
</tr>
<tr>
<td>2(^{nd}) payment</td>
<td>50,000</td>
<td>1000</td>
</tr>
<tr>
<td>3(^{rd}) payment</td>
<td>1,00,000</td>
<td>2000</td>
</tr>
<tr>
<td>4(^{th}) payment</td>
<td>50,000</td>
<td>1000</td>
</tr>
</tbody>
</table>

*NOTE: Either IGST or CGST and SGST to be deducted*
IN CASE THE INITIAL CONTRACT VALUE WAS LESS THAN Rs. 2.5 LAC. BUT LATER IT EXCEEDS RS. 2.5 LAC RESULTANT TO A CONTINUOUS CONTRACT.

(FOR EXAMPLE : SUPPLY OF PRINTING MATERIALS)

<table>
<thead>
<tr>
<th>Value of supply</th>
<th>Initial Taxable Contract Value : Rs 2,00,000.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount paid</td>
<td>TDS to deduct*</td>
</tr>
<tr>
<td>Cumulative Amount paid</td>
<td>IGST</td>
</tr>
<tr>
<td>2,00,000</td>
<td>2,00,000</td>
</tr>
<tr>
<td>50,000</td>
<td>50,000</td>
</tr>
<tr>
<td>2,00,000</td>
<td>2,00,000</td>
</tr>
<tr>
<td>1,00,000</td>
<td>1,00,000</td>
</tr>
</tbody>
</table>

*NOTE : Either IGST or CGST and SGST to be deducted*
DDOs NEED TO DEDUCT TAX AS SGST & CGST OR IGST

- **Types of Taxes**
  - **IGST**: Tax on inter state supply
  - **CGST**: Central tax on supply within a state
  - **SGST**: State tax on supply within the state
If GAD, Govt of Assam places an order to M/s XYZ Industries, Guwahati to supply 10 computers in Assam Bhawan, Delhi:

<table>
<thead>
<tr>
<th>SITUATION</th>
<th>PLACE OF SUPPLIER</th>
<th>PLACE OF SUPPLY</th>
<th>DDO</th>
<th>TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>M/S XYZ Industries, Guwahati</td>
<td>Assam Bhawan Delhi</td>
<td>GAD Govt of Assam</td>
<td>IGST</td>
</tr>
</tbody>
</table>
If SAD, Govt of Assam places an order to M/S ABC Enterprise, Karol Bagh in Delhi to supply 10 computers in Assam Secretariat, Guwahati:

<table>
<thead>
<tr>
<th>SITUATION</th>
<th>PLACE OF SUPPLIER</th>
<th>PLACE OF SUPPLY</th>
<th>DDO</th>
<th>TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>M/S ABC Enterprise, Karol Bagh, Delhi</td>
<td>Assam Secretariat, Assam</td>
<td>SAD Govt of Assam</td>
<td>IGST</td>
</tr>
</tbody>
</table>
If PWD, Jorhat Division places an order to M/s XYZ Industries, Guwahati to supply 10 computers in its Jorhat office:

<table>
<thead>
<tr>
<th>SITUATION</th>
<th>PLACE OF SUPPLIER</th>
<th>PLACE OF SUPPLY</th>
<th>DDO</th>
<th>TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>M/S XYZ Industries, Guwahati</td>
<td>PWD Jorhat Division office</td>
<td>PWD Jorhat Division</td>
<td>SGST + CGST</td>
</tr>
</tbody>
</table>
If GAD, Govt of Assam places an order to M/S ABC Enterprise, Karol Bagh in Delhi to supply 10 computers at Assam Bhawan, Delhi

<table>
<thead>
<tr>
<th>SITUATION</th>
<th>PLACE OF SUPPLIER</th>
<th>PLACE OF SUPPLY</th>
<th>DDO</th>
<th>TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>M/s ABC Enterprise, Karol Bagh, Delhi</td>
<td>Assam Bhawan, Delhi</td>
<td>GAD, Govt of Assam</td>
<td>NO TDS</td>
</tr>
</tbody>
</table>

Supplier(ABC) and the place of supply(Assam Bhawan) are in Delhi and the recipient(GAD) is located in Assam. This supply is an intra-State supply so Central tax and Delhi State tax would be levied. In such case, transfer of TDS (Central tax + Delhi State tax) to the cash ledger of M/s ABC of Delhi would be difficult. So in this instant case, GAD would not deduct TDS.
<table>
<thead>
<tr>
<th>SITUATION</th>
<th>PLACE OF SUPPLIER</th>
<th>PLACE OF SUPPLY</th>
<th>DDO</th>
<th>TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>ASSAM</td>
<td>DELHI</td>
<td>ASSAM</td>
<td>IGST</td>
</tr>
<tr>
<td>2</td>
<td>DELHI</td>
<td>ASSAM</td>
<td>ASSAM</td>
<td>IGST</td>
</tr>
<tr>
<td>3</td>
<td>ASSAM</td>
<td>ASSAM</td>
<td>ASSAM</td>
<td>SGST + CGST</td>
</tr>
<tr>
<td>4</td>
<td>DELHI</td>
<td>DELHI</td>
<td>ASSAM</td>
<td>NO TDS</td>
</tr>
</tbody>
</table>

Thumb Rule: See the invoice of the supplier
Monthly duty of the Tax Deductor

To be done between 1st and 10th day of next month

FILING TDS RETURN
RETURNS BY TDS DEDUCTOR
GSTR-7 OVERVIEW

Every registered person required to deduct tax at source under the provisions of section 51 shall furnish a return in GSTR-7 electronically through a common portal (www.gst.gov.in), within ten days after the end of such month. Before 10th of next month.

Illustration: If the date of deduction is 12th October, 2018, the detail of deduction shall be furnished in GSTR-7 for the month of October, 2018 which needs to be submitted within 10th November, 2018.
RETURN DASHBOARD
### GSTR-7 - TDS Details

#### 3. Details of the tax deducted at source

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Integrated Tax</td>
<td>₹0.00</td>
</tr>
<tr>
<td>State/UT Tax</td>
<td>₹0.00</td>
</tr>
<tr>
<td>Total Amount Paid to Deductee</td>
<td>₹0.00</td>
</tr>
</tbody>
</table>

#### 4. Amendments to TDS Details

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Integrated Tax</td>
<td>₹0.00</td>
</tr>
<tr>
<td>State/UT Tax</td>
<td>₹0.00</td>
</tr>
<tr>
<td>Total Amount Paid to Deductee</td>
<td>₹0.00</td>
</tr>
</tbody>
</table>

#### 5. Payment of tax

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax payable</td>
<td>₹-</td>
</tr>
<tr>
<td>Late fee payable</td>
<td>₹-</td>
</tr>
<tr>
<td>Interest payable</td>
<td>₹-</td>
</tr>
</tbody>
</table>

**Important Notice:** If the TDS records are more than 500, please check here.

---

**No Record found for the provided Inputs.**
### TDS Details - ADD

<table>
<thead>
<tr>
<th>GSTIN of Deductee</th>
<th>Receiver Name</th>
<th>Amount paid to deductee on which tax is deducted (₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td>07AJIPA1572E01X</td>
<td>ANGAD JASBIRSINGH ARORA</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Integrated Tax (₹)</th>
<th>Central Tax (₹)</th>
<th>State/UT Tax (₹)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>GSTIN of Deductee</th>
<th>Receiver Name</th>
<th>Amount paid to deductee on which tax is deducted (₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td>24BDDPA0314AFZG</td>
<td>Jayaraman abirami</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Integrated Tax (₹)</th>
<th>Central Tax (₹)</th>
<th>State/UT Tax (₹)</th>
</tr>
</thead>
</table>
## RETURN DASHBOARD

### TDS DETAILS

**Processed TDS Details**

<table>
<thead>
<tr>
<th>GSTIN of Deductee</th>
<th>Amount paid to deductee on which tax is deducted (₹)</th>
<th>Amount of tax deducted at source</th>
<th>Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>18AJIPA1572E7ZE</td>
<td>1,00,000.00</td>
<td>2,000.00, 0.00, 0.00</td>
<td></td>
</tr>
</tbody>
</table>

**Actions**

- ADD
- BACK TO GSTR 7 TILES
### RETURN DASHBOARD

#### GSTR-7 - TDS Details

<table>
<thead>
<tr>
<th>Details of the tax deducted at source</th>
<th>Amendments to TDS Details</th>
<th>Payment of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Integrated Tax</td>
<td>Central Tax</td>
<td>Tax payable</td>
</tr>
<tr>
<td>₹2,000.00</td>
<td>₹0.00</td>
<td>₹-</td>
</tr>
<tr>
<td>State/UT Tax</td>
<td>Total Amount Paid to</td>
<td>Late fee payable</td>
</tr>
<tr>
<td>₹0.00</td>
<td>Deductee</td>
<td>₹-</td>
</tr>
<tr>
<td></td>
<td>₹1,000,000.00</td>
<td>Total amount paid</td>
</tr>
</tbody>
</table>

**Important Notice:** If the TDS records are more than 500, please check here.
PAYMENT to be made before filing the Return

To make the payment before submission of Return:

To be done one time before submission of monthly Return and to create a consolidated CPIN

❖ MODE OF PAYMENT

1. TREASURY NON WORK
2. TREASURY WORK
3. NON TREASURY
MODE OF TDS PAYMENT

- Internet Banking through Authorized Banks for Non Treasuries
- NEFT or RTGS from any Authorized Bank for Work & Non Work Treasuries
THREE TYPES OF DDO

1. DDOs raise bills through the Treasury using Fin Assam (e.g. Departments / Heads of Departments / Subordinate offices etc.)

2. DDOs issue Government Cheque, where the number of deduction cases are considerably high (e.g. Works Divisions, Forest Divisions etc.)

3. DDOs make payment through Banks (e.g. NRHM, SSA etc.)
I. PAYMENT BY DDO (NON WORK TREASURY)

Deduction & Deposit process for DDOs drawing from Treasuries through Bills

- Individual Bill-wise Deduction and its Deposit of TDS will be made by the DDOs drawing their claim from Treasuries.
- DDOs will generate a single month wise CPIN (Challan) from GST portal in respect of TDS deduction from the Bills.
- The following steps need to be taken:
I. PAYMENT BY DDO (NON WORK TREASURY)

- The DDO shall prepare the Bill on “FinAssam” as per Expenditure Sanction.
- The Expenditure Sanction shall contain following break up:
  - Total amount
  - Net amount payable to the Contactor / Supplier / Vendor
  - 2% TDS amount of GST (1% SGST + 1% Central GST or 2% IGST)
- Deduction of TDS should not be in fraction of rupees and the calculated value should be next higher rupee.
Bill Preparation under FinAssam
Deduction process for DDOs drawing from Treasuries through Bills – Non works

1. DDO will prepare the bill on FinAssam in expenditure section, Total Amount + Amount payable + 2% TDS
2. DDO will deduct TDS from each bill and Treasury will keep under suspense account.
3. DDO to update the TDS register for all the deductions
4. If the last day of the month?
   - No
   - Yes, DDO to prepare another bill to debit suspense account and credit GSTN
5. DDO to prepare another bill to debit suspense account and credit GSTN

DDOs paying through Contingency Bills etc in Treasuries

- Treasury will pass the bill and Debit suspense account
- DDO will move the bill to treasury with CPIN details
- Treasury will pass the bill and Debit suspense account
- DDO will prepare the bill on FinAssam in expenditure section, Total Amount + Amount payable + 2% TDS
- DDO to update the TDS register for all the deductions
- If the last day of the month?
  - No
  - Yes, DDO to prepare another bill to debit suspense account and credit GSTN
- DDO will deduct TDS from each bill and Treasury will keep under suspense account.
- DDO needs to deposit the TDS amount and prepare the CPIN challan
- DDO has to choose the mode of payment at NEFT and select RBI PAD accounting bank
- CIN gets credited to the Electronic Cash ledger of the DDO
- DDO shall file his monthly Return in GSTE-7 within 10 days after the end of the month
- TDS certificate is generated by vendor from dashboard by his logic after DDO submit return
- End
The DDO shall prepare the Bill based on FinAssam
Bill Form Generated on FinAssam to be submitted to Treasury.

### T.R. FORM - 24

[See Rule 179]

**Fully Vouched Contingent Bill**

Office of TEST OFFICE NAME Month of December, 2018

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**Head of Account:** 2203-00-001-0161-000-14-00

**DDO CODE:** XXXX/AAT/002

| # | Detailed HOA | Beneficiary Details | Voucher Details | Description of Charge | Pay Amount | CGST | SGST | IGST | TDS on GST | Deduction |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 14-00 | Test Details Pvt. Ltd, Guwahati, Assam 29ABCDE1234F225 | 12A dated 29-09-2018 | GST BILL INTEGRATION - TEST 1 | XXXX.XXX | 0.00 | 0.00 | 0.00 | XXXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | XXXX.XXX |
| 1 | 14-00 | Test Details Pvt. Ltd, Guwahati, Assam 29ABCDE1234F225 | 12B dated 29-09-2018 | GST BILL INTEGRATION - TEST 2 | XXXX.XXX | 0.00 | 0.00 | 0.00 | XXXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | XXXX.XXX |
| **TOTAL** | | | | | XXXX.XXX | 0.00 | 0.00 | 0.00 | XX.XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | XXXX.XXX |
The DDO can download a Register in Annexure ‘A’ from FinAssam to keep record of all TDS deductions made during the month.

(This Record will be helpful at the time of filing Monthly Return (FORM GSTR-7) by the DDO.)
I. PAYMENT BY DDO (NON WORK TREASURY)

✓ The DDO will deduct the TDS from each bill.
✓ The Treasury will keep this under a **Suspense account**.
✓ A single CPIN shall be generated by the DDO for the month.
✓ This accumulated amount in the Suspense account shall be credited to Government account (GST Heads) on a monthly basis by the Treasury Officer as per the CPIN.
✓ The TDS amount shall be mentioned in the Bill for booking in the Suspense Heads as below:

**A.** 8658 (Suspense Accounts) - 101 (Pay & Accounts office) 2447 (GST-TDS - CGST)

**B.** 8658 (Suspense Accounts) - 101 (Pay & Accounts office) 2448 (GST-TDS - IGST)

**C.** 8658 (Suspense Accounts) - 101 (Pay & Accounts office) 2449 (GST-TDS - SGST)
I. PAYMENT BY DDO (NON WORK TREASURY)

• The DDO should maintain a Register 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.

• At the end of the month, the DDO shall login into the GST portal and prepare a CPIN for the amount already booked under the Suspense account.

• In the challan he shall fill SGST/CGST/IGST under each of the Major Head.

• While generating the challan, the DDO will have to select mode of payment as NEFT and select “Reserve Bank of India PAD” as the remitting Bank.
(ii) The DDO can download a Register in Annexure ‘A’ from FinAssam to keep record of all TDS deductions made during the month.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>GSTIN of the Deductee</th>
<th>Trade Name</th>
<th>Amount paid to the Deductee on which tax is deducted</th>
<th>Integrated Tax</th>
<th>Central Tax</th>
<th>State Tax</th>
<th>Total</th>
</tr>
</thead>
</table>

(This Record will be helpful at the time of filing Monthly Return (FORM GSTR-7) by the DDO.)
I. PAYMENT BY DDO (NON WORK TREASURY)
I. PAYMENT BY DDO (NON WORK TREASURY)
### I. PAYMENT BY DDO (NON WORK TREASURY)

**Goods and Services Tax**

**Dashboard**

**GSTR-7** - Return for Tax Deducted at Source

<table>
<thead>
<tr>
<th>GSTIN</th>
<th>AN0151A1572EC0P</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal Name</td>
<td>ANGAD JASBIRSINGH ARORA</td>
</tr>
<tr>
<td>Trade Name</td>
<td>TRADE</td>
</tr>
<tr>
<td>Status</td>
<td>Not Filed</td>
</tr>
</tbody>
</table>

**Due Date** - 10/04/2018

**Details of the tax deducted at source**

<table>
<thead>
<tr>
<th>Integrated Tax</th>
<th>Central Tax</th>
<th>Total Amount Paid to Deductee</th>
</tr>
</thead>
<tbody>
<tr>
<td>₹2,000.00</td>
<td>₹0.00</td>
<td>₹1,00,00,000.00</td>
</tr>
</tbody>
</table>

**Amendments to TDS Details**

<table>
<thead>
<tr>
<th>Integrated Tax</th>
<th>Central Tax</th>
<th>Total Amount Paid to Deductee</th>
</tr>
</thead>
<tbody>
<tr>
<td>₹80.00</td>
<td>₹0.00</td>
<td>₹4,00,000.00</td>
</tr>
</tbody>
</table>

**Debit entries in electronic cash ledger for TDS/interest payment**

<table>
<thead>
<tr>
<th>Tax paid in cash</th>
<th>Interest</th>
</tr>
</thead>
<tbody>
<tr>
<td>₹0.00</td>
<td>₹0.00</td>
</tr>
</tbody>
</table>

**Payment of tax**

- **Tax payable**: ₹-
- **Late fee payable**: ₹-
- **Total amount paid**: ₹-

**Actions**

- Back to File Returns
- Preview Draft GSTR7
- Proceed to File
### I. PAYMENT BY DDO (NON WORK TREASURY)

#### 5.6. Payment of tax

You do not have sufficient cash balance to pay off your liabilities. Kindly add sufficient balance by clicking Create Challan button and then proceed for the filing.

<table>
<thead>
<tr>
<th>Description</th>
<th>Description</th>
<th>Tax payable (₹)</th>
<th>Tax Paid in cash (₹)</th>
<th>Interest amount payable (₹)</th>
<th>Interest Paid in cash (Total in ₹)</th>
<th>Late fee amount payable (₹)</th>
<th>Late fee Paid in cash (₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Integrated Tax</td>
<td>Integrated Tax</td>
<td>0.00</td>
<td>₹0</td>
<td>0.00</td>
<td>₹0</td>
<td>5,000.00</td>
<td>₹0</td>
</tr>
<tr>
<td>Central Tax</td>
<td>Central Tax</td>
<td>0.00</td>
<td>₹0</td>
<td>0.00</td>
<td>₹0</td>
<td>5,000.00</td>
<td>₹0</td>
</tr>
<tr>
<td>State/UT Tax</td>
<td>State/UT Tax</td>
<td>0.00</td>
<td>₹0</td>
<td>0.00</td>
<td>₹0</td>
<td>5,000.00</td>
<td>₹0</td>
</tr>
</tbody>
</table>

I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.
# Challan Creation

## Goods and Services Tax

### Create Challan

<table>
<thead>
<tr>
<th>Tax Liability</th>
<th>Tax ( ₹)</th>
<th>Interest ( ₹)</th>
<th>Penalty ( ₹)</th>
<th>Fees ( ₹)</th>
<th>Other ( ₹)</th>
<th>Total ( ₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td>CGST(0005)</td>
<td></td>
<td>5000</td>
<td></td>
<td></td>
<td></td>
<td>5,000</td>
</tr>
<tr>
<td>IGST(0008)</td>
<td></td>
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<td></td>
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<td>0</td>
</tr>
<tr>
<td>CESS(0009)</td>
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</tr>
<tr>
<td>Delhi SGST(0000)</td>
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<td></td>
<td></td>
<td>5,000</td>
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</table>

**Total Challan Amount:** ₹ 10,000 /

**Total Challan Amount (In Words):** Rupees Ten Thousand Only

### Payment Modes

- E-Payment
- Over The Counter
- NEFT/RTGS

[GENERATE CHALLAN]
### Tax Liability

<table>
<thead>
<tr>
<th>Description</th>
<th>Tax (₹)</th>
<th>Interest (₹)</th>
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<tr>
<td>SGST(0008)</td>
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</tbody>
</table>

**Total Challan Amount:** ₹ 20/-

**Total Challan Amount (In Words):** Rupees Twenty Only

### Payment Modes

- E-Payment
- Over The Counter
- NEFT/RTGS

**Remitting Bank**

- RESERVE BANK OF INDIA, PAN
# Goods and Services Tax

**Generated Chalan**

**GST Details**
- **GSTR 1 (INS)**: 5
- **GSTR 2 (INS)**: 10
- **IGST (INS)**: 0
- **CST (INS)**: 6
- **Excise Duty (INS)**: 0

**Details of Payment**
- **Total Chalan Amount**: 1 383.39
- **Chalan Amount (In Words)**: One Thousand Three Hundred Eighty-Three Rupees Thirteen Annas Ninety

**NEFT Details**
- **IFSC Code**: RESI00000000
- **Bank Name**: RESERVE BANK OF INDIA, P.A.D.

**Transfer of Funds Through NEFT**
- **Beneficiary Name**: M. Shanker Karthik
- **Beneficiary Account No**: 1234567890
- **Amount**: 1 383.39

**Guidelines**
- If amount is deducted from bank account and not reflected in electronic cash ledger, please raise a grievance under Grievance Type **Grievance Against Payment**.
<table>
<thead>
<tr>
<th></th>
<th>Tax (₹)</th>
<th>Interest (₹)</th>
<th>Penalty (₹)</th>
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<td>5</td>
</tr>
</tbody>
</table>

**Total Challan Amount:** ₹ 20/-

**Total Challan Amount (In Words):** Rupees Twenty Only

**NEFT/RTGS**

**Beneficiary Details**

- **IFSC Code:**
- **RBIS:**
- **Remitting Bank Name:** RESERVE BANK OF INDIA, PAD

**TRANSFER OF FUNDS THROUGH NEFT**

- **Beneficiary Name:**
- **GST:**
- **Beneficiary Account No.:** 10100700000098
- **Amount:** 20
- **Beneficiary IFSC:** RBIS0GSTPMT

*If amount is deducted from bank account and not reflected in electronic cash ledger, please raise grievance under Grievance Type Grievance Against Payment.*
# FILING OF GSTR-7

5,6. Payment of tax

<table>
<thead>
<tr>
<th>Cash Balance</th>
<th>Description</th>
<th>Cash Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Integrated Tax (₹)</td>
</tr>
<tr>
<td></td>
<td>Tax</td>
<td>99,700.00</td>
</tr>
<tr>
<td></td>
<td>Interest</td>
<td>99,973.00</td>
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<tr>
<td></td>
<td>Fee</td>
<td>85,000.00</td>
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</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Tax payable (₹)</th>
<th>Tax Paid in cash (₹)</th>
<th>Interest amount payable (₹)</th>
<th>Interest Paid in cash (Total in ₹)</th>
<th>Late fee amount payable (₹)</th>
<th>Late fee Paid in cash (₹)</th>
</tr>
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<tbody>
<tr>
<td>Integrated Tax</td>
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<td>₹2,040</td>
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<td>Central Tax</td>
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<td>0.00</td>
<td>₹0</td>
<td>5,000.00</td>
<td>₹5,000</td>
</tr>
</tbody>
</table>

I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory

DRUPAD BARUA

BACK TO GSTR 7 TILES
CREATE CHALLAN
PREVIEW DRAFT GSTR7
FILE GSTR7
I. PAYMENT BY DDO (NON WORK TREASURY)

- DDO will prepare another bill on “FinAssam” to debit the suspense account and credit the GSTN account.
- Send the same for payment to the Treasury along with the CPIN details.
- Treasury will pass the bill and debit the Suspense Account.
- On successful payment, a Challan Identification Number (CIN) will be generated by the RBI and will be shared electronically with the GST Portal.
- The amount will get credited in the Electronic Cash Ledger of the concerned DDO in GST Portal.
- This can be viewed and the details of CIN can be noted by the DDO anytime on GST portal using his Login Credentials.
- DDO shall file his returns.
II. PAYMENT BY DDO (WORKS DEPARTMENT - TREASURY)

Deduction & Deposit process for Works, Forest divisions & P.L. Administrations

- Individual Bill-wise Deduction and its Deposit of TDS will be made by the DDOs drawing their claim from Treasuries.
- DDOs will generate a single month wise CPIN (Challan) from GST portal in respect of TDS deduction from the Bills.
- The following steps need to be taken:
II. PAYMENT BY DDO (WORKS DEPARTMENT - TREASURY)

➢ The DDO shall prepare the Cheque based on the Expenditure Sanction.

➢ The Expenditure Sanction shall contain following break up:
  ✓ Total amount
  ✓ Net amount payable to the Contactor / Supplier / Vendor
  ✓ 2% TDS amount of GST (1% SGST + 1% Central GST or 2% IGST)

➢ Deduction of TDS should not be in fraction of rupees and the calculated value should be next higher rupee
II. PAYMENT BY DDO (WORKS DEPARTMENT - TREASURY)

✓ The DDO will deduct the TDS from each bill
✓ The Treasury will keep this under a **Suspense account**.
✓ A single CPIN shall be generated by the DDO for the month.
✓ This accumulated amount in the Suspense account shall be credited to Government account (GST Heads) on a monthly basis by the Treasury Officer as per the CPIN
✓ The TDS amount shall be mentioned in the Bill for booking in the Suspense Heads as below:

A. 8658 (Suspense Accounts) -101 (Pay & Accounts office) 2447 (GST-TDS -CGST)
B. 8658 (Suspense Accounts) - 101 (Pay & Accounts office) 2448 (GST-TDS - IGST)
C. 8658 (Suspense Accounts) - 101 (Pay & Accounts office) 2449 (GST -TDS - SGST)
II. PAYMENT BY DDO (WORKS DEPARTMENT - TREASURY)

✓ The DDO should maintain a Register 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.

✓ At the end of the month, the DDO shall login into the GST portal and prepare a CPIN for the amount already booked under the Suspense account.

✓ In the challan he shall fill SGST/CGST/IGST under each of the Major Head.

✓ While generating the challan, the DDO will have to select mode of payment as NEFT and select “Reserve Bank of India PAD” as the remitting Bank.
The DDO shall maintain a Register in Annexure ‘A’ to keep record of all TDS deductions made during the month.

(This Record will be helpful at the time of filing Monthly Return (FORM GSTR-7) by the DDO.)
Deduction process for DDOs drawing from Treasuries through Bills – Works

- **Start**
  - **Manual/Other Bill Payment system**
    - **1.** DDO will prepare the bill
      - Total Amount = Amount payable + 2% TDS
    - **2.** DDO will deduct TDS from each bill and Treasury will keep under suspense account
    - **3.** DDO to update the TDS register for all the deductions
    - **4.** If the last day of the month?
      - **No**
        - **5.** DDO needs to deposit the TDS amount and prepare the CPIN challan
      - **Yes**
        - **6.** DDO has to choose the mode of payment at ncr and select RBI PAD remitting bank
    - **7.** Treasury will pass the cheque and Debit suspense account
    - **8.** DDO will provide the treasury cheque with CPIN details
    - **9.** Standing instructions sent to eKuber to credit the GSTN account
    - **10.** eKuber generates the CPIN and passes it to the GSTN

- **CTMIS**
  - **11.** CIN gets credited to the electronic cash ledger of the DDO
  - **12.** DDO shall file his monthly return in ncr within 20 days after the end of the month
  - **13.** TDS certificate is generated by vendor from dashboard by his login after DDO submit return

- **eKuber**
  - **14.** end
Creation of CPIN

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.

At the end of the month, when the DDO needs to deposit the TDS amount, the DDO shall login into the GST portal and prepare the Common Portal Identification Number (CPIN) challan for the amount (already booked under the Suspense account). In the challan he/she shall fill in the desired amount of payment against one/many major head(s) (SGST/CGST/IGST) and the relevant component (e.g. Tax/Interest/Penalties/Fees, as the case may be) under each of the Major Head.

While generating the challan, the DDO will have to select mode of payment as NEFT and select “Reserve Bank of India, PAD” as the remitting bank.
II. PAYMENT BY DDO (WORKS DEPARTMENT - TREASURY)

✓ DDO will prepare another Bill to debit the suspense account and credit the GSTN account and
✓ Send the same for payment to the Treasury along with the CPIN details.
✓ Treasury will pass the bill and debit the suspense account
✓ On successful payment, a Challan Identification Number (CIN) will be generated by the RBI and will be shared electronically with the GST Portal.
✓ The amount will get credited in the Electronic Cash Ledger of the concerned DDO in GST Portal.
✓ This can be viewed and the details of CIN can be noted by the DDO anytime on GST portal using his Login credentials.
✓ DDO shall file his returns
III. PAYMENT BY DDO (NON - TREASURY)

Deduction & Deposit process for Societies, Corporations etc. (Non-Treasury Transactions)

- Individual Bill-wise Deduction and its Deposit of TDS will be made directly by the MD/PD of the Society, Corporation etc. against various bills.
- The concerned DDO will generate CPIN (Challan) from GST portal for payment of TDS.
- In this regard, the following process will be adopted:
### GENERATION OF CHALLAN

**Tax Liability**

<table>
<thead>
<tr>
<th>Description</th>
<th>Tax (₹)</th>
<th>Interest (₹)</th>
<th>Penalty (₹)</th>
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<th>Other (₹)</th>
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<tr>
<td>IGST (0008)</td>
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<td>10</td>
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</tr>
<tr>
<td>CESS (0009)</td>
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<td></td>
<td></td>
<td></td>
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<td>Delhi SGST (0006)</td>
<td></td>
<td>5</td>
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<td></td>
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<td>5</td>
</tr>
</tbody>
</table>

**Total Challan Amount:** ₹ 20/-

**Total Challan Amount (In Words):** Rupees Twenty Only

**Payment Modes**

- E-Payment
- Over The Counter
- NEFT/RTGS

[SAVE] [GENERATE CHALLAN]
**GENERATION OF CHALLAN**

### Challan successfully generated

<table>
<thead>
<tr>
<th>OST Challan</th>
<th>Challan Generation Date</th>
<th>Challan Expiry Date</th>
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<tbody>
<tr>
<td>CPIN</td>
<td>22/10/2018 22:42:15</td>
<td>06/11/2018</td>
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<table>
<thead>
<tr>
<th>Mode of Payment</th>
<th>E-Payment</th>
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</thead>
</table>

**Details Of Taxpayer**

<table>
<thead>
<tr>
<th>GSTIN/Other Id</th>
<th>Email Address</th>
<th>Mobile Number</th>
</tr>
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<tbody>
<tr>
<td>07ACKPK3463AWDX</td>
<td><a href="mailto:gXXXXXXXXXXX@XXXXXXXX.com">gXXXXXXXXXXX@XXXXXXXX.com</a></td>
<td>5XXXXX25611</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mukesh Dhanjibhai Karshala</td>
<td>XXXXXXXXXX Delhi,110012</td>
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</table>

**Details of Deposit**

<table>
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<th>Penalty (₹)</th>
<th>Fee (₹)</th>
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**Total Challan Amount** = ₹ 20

**Total Challan Amount (In Words):** Rupees Twenty Only

Select Mode of E-Payment:

- Net Banking
# GENERATION OF CHALLAN

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
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<td>5</td>
</tr>
</tbody>
</table>

**Total Challan Amount:** ₹ 20 /-

**Total Challan Amount (In Words):** Rupees Twenty Only

---

**Select Mode of E-Payment**
- **Net Banking**

**Please select a bank**
- ALLAHABAD BANK
- AXIS BANK
- BANK OF INDIA
- CANARA BANK
- CORPORATION BANK
- HDFC BANK
- IDBI BANK
- INDIAN OVERSEAS BANK
- ORIENTAL BANK OF COMMERCE
- PUNJAB NATIONAL BANK
- SYNDICATE BANK
- UNION BANK OF INDIA
- VIJAYA BANK
- ANDHRA BANK
- BANK OF BARODA
- BANK OF MAHARASHTRA
- CENTRAL BANK OF INDIA
- DEENA BANK
- ICICI BANK LIMITED
- INDIAN BANK
- JAMMU AND KASHMIR BANK LIMITED
- PUNJAB AND SIND BANK
- STATE BANK OF INDIA
- UCO BANK
- UNITED BANK OF INDIA

To click the box: **Terms and Conditions apply.**
# GENERATION OF CHALLAN

<table>
<thead>
<tr>
<th>Total Challan Amount (In Words):</th>
<th>Rupees Twenty Only</th>
</tr>
</thead>
</table>

Select Mode of E-Payment
- Net Banking

Please select a bank
- ALLAHABAD BANK
- AXIS BANK
- BANK OF INDIA
- CANARA BANK
- CORPORATION BANK
- HDFC BANK
- IDBI BANK
- INDIAN OVERSEAS BANK
- ORIENTAL BANK OF COMMERCE
- PUNJAB NATIONAL BANK
- SYNDICATE BANK
- UNION BANK OF INDIA
- VIJAYA BANK

Terms and Conditions apply.

If amount is deducted from bank account and not reflected in electronic cash ledger, please raise grievance under Grievance Type Grievance Against Payment.

[DOWNLOAD] [MAKE PAYMENT]
E-PAYMENT

Canara Bank

Enter the text appearing in the images above.

Proceed
III. PAYMENT BY DDO ( NON - TREASURY)

- The DDO shall prepare the Bill as per Expenditure Sanction.
- The Expenditure Sanction shall contain following break up:
  - Total amount
  - Net amount payable to the Contactor / Supplier / Vendor
  - 2% TDS amount of GST (1% SGST + 1% Central GST or 2% IGST)
- Deduction of TDS should not be in fraction of rupees and the calculated value should be next higher rupee.
The DDO shall maintain a Register in Annexure ‘A’ to keep record of all TDS deductions made during the month.

(This Record will be helpful at the time of filing Monthly Return (FORM GSTR-7) by the DDO.)
III. PAYMENT BY DDO (NON - TREASURY)

✓ The DDO will deduct the TDS from each bill
✓ Make e-Payment of the TDS amount by preparing a CPIN in GST portal either against each bill or a single CPIN against the entire amount for the month.
✓ The DDO shall select the Bank where the account is maintained.
✓ In the challan he shall fill relevant SGST/CGST/IGST Head
✓ The DDO will make e-payment debiting the account
✓ On successful payment, a CIN will be generated and will be shared electronically with the GST Portal.
✓ The amount will get credited in the Electronic Cash Ledger of the concerned DDO in the GST Portal.
✓ This can be viewed and the details of CIN can be noted by the DDO anytime on GST portal using his Login credentials.
Societies, Missions expenditure outside Treasuries
SUBMISSION OF RETURNS

Monthly Return to be filed by DDOs/Tax Deductors:

The deposit of the TDS amount would be updated in the Electronic Cash Ledger of the Tax Deductor as credit entry. This will allow the DDO to set off the liability and to file TDS return. The Tax Deductor are required to file monthly tax return for TDS online in GST Common Portal. The TDS returns are to be filed by 10th of the succeeding month in which the deduction is made. The tax returns can be filed online by logging into the GST Portal or by using the offline tool available in the GST portal. The step-by-step user manual for filing returns (both online and offline) are available in the portal of the Commissionerate of State tax, Assam (www.tax.assam.gov.in )
ISSUE OF TDS CERTIFICATE

- The TDS amount shall be paid to the Government by the deductor within 10th day of next month.
  (If deducted on 12/10/2018, TDS to be paid before: 10/11/2018)

- The Deductor shall furnish to the Deductee a certificate in Form – 7A with the contract value, rate of deduction, amount deducted, amount paid to the Government.

- If any Deductor fails to furnish the certificate to the supplier, within five days from date of deposit (say within 15th Nov in this case), the Deductor shall pay a late fee @ Rs 100 per day from the sixth day (say from 16th Nov in this case) until the failure is rectified, subject to maximum Rs. 5,000.00.
INTEREST, FEES AND PENALTY PROVISIONS

❖ U/s 122(1), if a Tax Deductor fails to deduct the tax or deducts less than the amount required to be deducted.

or

❖ U/s 122(2), where Tax Deductor fails to pay to the Govt, the amount deducted as tax;

- In such cases, Tax Deductor shall be liable to pay a penalty of ten thousand rupees or an amount equivalent to the tax evaded or the tax not deducted under section 51 whichever is higher.

❖ Interest @18% shall be charged, if any DDO fails to deposit the deducted tax amount to the Government within the 10th day of next month. Interest shall be calculated for the defaulting period.
TRANSITIONAL PROVISION ON TDS

If a supplier made a supply of goods and issued the relevant invoice prior to enactment of GST (01/07/2017) then TDS will have to be deducted under the AVAT ACT, 2003 at the applicable rate of tax i.e, no TDS under GST to be deducted u/s 51 of GST Act even if payment to the said supplier is made on or after the GST comes into force.

Illustration in the next slide
TRANSITIONAL PROVISION ON TDS UNDER VAT

**Illustration:**
- **Date of Supply:** 12/04/2017 (During VAT before GST)
- **Date of Invoice:** 15/05/2017 (During VAT before GST)
- **Date of payment:** 15/10/2018 (During GST after VAT)

In the above case, the DDO shall deduct VAT under AVAT Act, 2003, even if the payment is made in GST regime. Tax to be deposited under VAT Head of Account.
No TDS under GST where the invoice is issued before 1\textsuperscript{st} October, 2018

**Illustration:**

- Date of Supply : 12/09/2018
  (During GST but before 1\textsuperscript{st} October, 2018)
- Date of Invoice : 15/09/2018
  (During GST but before 1\textsuperscript{st} October, 2018)
- Date of payment : 15/10/2018
  (During GST but after 1\textsuperscript{st} October, 2018)

In the above case, the DDO shall not deduct TDS under GST, even if the payment is made after 1\textsuperscript{st} October, 2018. No TDS in such cases.
NEW UPDATE ON TDS
NEW UPDATE ON TDS

- TDS to be made when there is advance payment on or after 1st October 2018.

NO TDS IS APPLICABLE
- If the supply is exempted or Non-GST supply.
- Where the location of supplier & the place of supply is in the same State but different from the deductor.
- On goods /services as specified in Schedule III.
- Where payment relates to an invoice issued before 1st Oct, 2018.
NEW UPDATE ON TDS

NO TDS IS APPLICABLE

- Amount paid in advance before 1st October, 2018.
  - No TDS on the advance amount.
  - However, tax to be deducted on rest of the amount.
- If the tax is required to be paid under RCM basis.
- Supplier is an unregistered person.
NEW UPDATE ON TDS

NO TDS CAN BE MADE IF THE SUPPLIER IS AN UNREGISTERED PERSON.

Therefore to safeguard the state revenue, Govt. Order No: FTX-56/2017/Pt-III/102 Dated 14/06/2017 to be strictly followed on procurement of supply.

Supply must be received only from registered taxpayers
Govt Order
No: FTX-56/2017/Pt-III/102 dated 14/06/2017 on procurement of supply only from registered taxpayers
In case of TDS the guidelines Govt Order No: ECF.85105/2018/22 dated 10/10/2018 on Guidelines for deduction and deposit of TDS by DDOs to be strictly followed
Govt Order
No: ECF.85105/2018/22
dated 10/10/2018
on
Guidelines for deduction and deposit of TDS by DDOs

GOVERNMENT OF ASSAM
FINANCE DEPARTMENT

No. ECF.85105/2018/22
Dated Dispur, the 10th October, 2018.

To,
All Administrative Departments,
All Heads of Department
All Treasury Officers

Sub: Guidelines for Deduction and Deposit of TDS by the DDO under GST.

Section 51 of the Assam GST Act, 2017 provides for deduction of tax by the Government Department/Agencies (as defined u/s 51) as a Tax Deductor, from the payment made or credited to the supplier (Deductor) 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 exchequer by such Deductor within ten days after the end of the month in which such deduction is made along with a return in FORM GSTR-7 giving description of deductions and deductees. Further, the deductor has to issue a certificate to the deductee in GSTR-7A which is downloadable by the deductee from his dashboard.

2. Government of Assam has notified that the provisions under section 51 for deduction of tax to come into force w.e.f. 1st October, 2018.

Steps to be Undertaken

3. In order to comply with the provisions of the Assam GST Act for TDS, the following steps are required to be taken:
   A. Registration of DDOs as Tax Deductors in the GST common portal (www.gst.gov.in)
   B. Deduction of tax amount from the bills to be paid to the suppliers/deductees
   C. Depositing the TDS amount by the DDOs in to appropriate government account(s)
   D. Filing Tax Returns for TDS within the prescribed time limit

Who are the tax Deductors?

4. As per Section 51 of the Act, the following entries are required to do TDS and thus are required to get them registered as Tax Deductors under Section 24 (VI) of the Assam GST Act:
   A. A department or establishment of the Central Government or State Government or
   B. Local Authority or
C. Government Agencies or
D. Persons or category of persons notified by the Government:

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 percent 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

Documents for TDS Registration:

5. For Registrations as Tax Deductors, the following information are required:

For the Establishment (Office):
(i) TAN / PAN of the establishment
(ii) Office Phone Number (Landline and Mobile)
(iii) Valid Office Email ID of the office
(iv) Proof of Address of the place of the office (Any proof issued by Government
authority / by Local Authority / Electricity Bill / Legal Ownership Document / Rent or Lease Agreement etc.) – to be uploaded

For DDO:
(i) PAN of the DDO
(ii) Photograph of the DDO – to be uploaded as per file size
(iii) Valid email ID
(iv) Mobile Phone Number of the DDO
(v) Digital Signature Certificate (DSC) of the DDO (mandatory for Company)
(vi) Aadhar Card (Not Mandatory)

For Authorized Signatory (Only required for office having authorized Signatory):
(i) PAN of the Authorized Signatory
(ii) Photograph of the Authorized Signatory – to be uploaded
(iii) Valid email ID
(iv) Mobile Phone Number of the Authorized Signatory
(v) Digital Signature Certificate (DSC) of the Authorized Signatory (mandatory in case of Company)
(vi) Aadhar Card (Not Mandatory)

6. The DDO or the Authorized Signatory is required to make an application online in GST REG
7 in the GST Common Portal on behalf of the Tax Deductor. The step by step user manual
for applying for registration as Tax Deductor is available in the portal of the Commissionerate of State Tax, Assam. (www.tax.assam.gov.in)

7. After the application is successfully submitted by the applicant, the same would be approved of by the respective jurisdictional officer. Once the application is approved, the DDO (or Authorised Signatory) will receive the GST Number in the given email ID along with the initial password.

8. The Tax Deductor is required to deduct TDS amount from the payment to be made to the Supplier / Deductee at the rate of 2% (i.e. 1% Assam GST + 1% Central GST in case of Intra-State Supply and 2% IGST in case of Inter-State Supply). Once such deduction is made by the Tax Deductor, the TDS amount is required to be deposited by the Tax Deductor in the Government account (SGST / CGST / IGST, as the case may be) within 10 days from the end of the month in which the deduction is made.

9. **Kinds of Office Establishments**

   There are various kinds of office establishments relating to the frequency of deduction of tax and the modalities for disbursement of payments to deductees / suppliers.

   a) Government entities drawing and disbursing by raising bills through the Treasury using Fin Assam, where the number of TDS deduction cases are not very high (e.g., Departments / Heads of Departments / Subordinate offices etc.)

   b) Government entities drawing and disbursement by issuing Government Cheques, where the number of deduction cases are considerably high (e.g., Works Divisions, Forest Divisions etc.)

   c) Government entities where withdrawal and disbursement is not made through IFMS and payment is made through Banks (e.g., NRHM, SSA etc.)

In view of the above differences in nature of withdrawal and disbursement, the process for deduction of TDS and remittance has been distinctively prescribed for them as under:

10. **Procedure for Deduction & Deposit of TDS:**

   a) **Deduction & Deposit process for DDOs drawing from Treasuries through Bills**

      Individual Bill-wise Deduction and its Deposit of TDS will be made by the DDOs drawing their claim from Treasuries. DDOs will have to generate a single month wise CPIN (Challan) from GST portal in respect of TDS deduction from the Bill. In this regard, the following process will be adopted:

      i. The DDO shall prepare the Bill on FinAssam based on the Expenditure Sanction. The Expenditure Sanction shall contain:

         (a) Total amount,
(b) Net amount payable to the Contractor / Supplier / Vendor and
(c) 2% TDS amount of GST (1% Assam GST + 1% Central GST or 2% IGST) will be specified.
(d) Deduction of TDS should not be in fraction of rupees and the calculated value should be next higher rupee.

ii. The DDO will deduct the TDS from each bill and the Treasury will keep this under a Suspense account. This accumulated amount in the Suspense account shall be credited to Government account (GST Heads) on a monthly basis by the Treasury Officer against a CPIN generated by the DDO.

iii. The TDS amount shall be mentioned in the Bill for booking in the Suspense Heads as below:
- 8658 (Suspense Accounts) – 101 (Pay & Accounts Office) - 2447 (GST – TDS – CGST)
- 8658 (Suspense Accounts) – 101 (Pay & Accounts Office) - 2448 (GST – TDS – IGST)
- 8658 (Suspense Accounts) – 101 (Pay & Accounts Office) - 2449 (GST – TDS – SGST)

iv. 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.

v. At the end of the month, when the DDO needs to deposit the TDS amount, the DDO shall login into the GST portal and prepare the Common Portal Identification Number (CPIN) challan for the amount (already booked under the Suspense account).

vi. In the challan he/she shall fill in the desired amount of payment against one / many major head(s) (SGST/CGST/IGST) and the relevant component (e.g. Tax / Interest / Penalties / Fees, as the case may be) under each of the Major Head.

vii. While generating the challan, the DDO will have to select mode of payment as NEFT and select “Reserve Bank of India PAD” as the remitting Bank.

viii. Subsequently, DDO will prepare another bill on “FinAssam” to debit the suspense account and credit the GSTN account and move the same for payment to the Treasury along with the CPIN details.

ix. Treasury will pass the bill and debit the suspense account and upon successful payment, a Challan Identification Number (CIN) will be generated by the RBI and will be shared electronically with the GST Portal. This will get credited in the Electronic Cash Ledger of the concerned DDO / Tax Deductor in the GST Portal.
This can be viewed and the details of CTN can be noted by the DDO anytime on GST portal using his Login credentials.

x. Subsequently, the DDO shall generate TDS certificate through the GST portal in FORM GSTR-7A after filing of monthly return.

b) Deduction & Deposit process for Works, Forest divisions & P.L. Administrations

Individual Bill-wise Deduction and its Deposit of TDS will be made by the DDOs drawing their claim from Treasuries. DDOs will have to generate CPIN (Challan) from GST portal in respect of TDS deduction from the Bill. In this regard, the following process will be adopted:

i. The DDO shall prepare the Cheques based on the Expenditure Sanction. The Expenditure Sanction shall contain
   a) Total amount,
   b) Net amount payable to the Contactor / Supplier / Vendor and
   c) 2% TDS amount of GST (1% Assam GST + 1% Central GST or 2% IGST) will be specified.
d) Deduction of TDS should not be in fraction of rupees and the calculated value should be next higher rupee.

ii. The DDO will deduct the TDS from each bill and the Treasury will keep this under a **Suspense account**. This accumulated amount in the Suspense account shall be credited to Government account (GST Heads) on a monthly basis by the Treasury Officer against a CPIN generated by the DDO.

iii. The TDS amount shall be mentioned in the Bill for booking in the Suspense Heads as below:

- 8658 (Suspense Accounts) – 101 (Pay & Accounts Office) – 2447 (GST – TDS – CGST)
- 8658 (Suspense Accounts) – 101 (Pay & Accounts Office) – 2448 (GST – TDS – IGST)
- 8658 (Suspense Accounts) – 101 (Pay & Accounts Office) – 2449 (GST – TDS – SGST)

iv. 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.

v. At the end of the month, when the DDO needs to deposit the TDS amount, the DDO shall login into the GST portal and prepare the Common Portal Identification Number (CPIN) challan for the amount (already booked under the Suspense account).

vi. In the challan he/she shall fill in the desired amount of payment against one / many major head(s) (SGST/CGST/IGST) and the relevant component (e.g. Tax / Interest / Penalties / Fees, as the case may be) under each of the Major Head.

vii. While generating the challan, the DDO will have to select mode of payment as NEFT and select **"Reserve Bank of India PAD"** as the remitting Bank.

viii. Subsequently, DDO will prepare another bill to debit the suspense account and credit the GSTN account and move the same for payment to the Treasury along with the CPIN details.

ix. Treasury will pass the bill and debit the suspense account and upon successful payment, a Challan Identification Number (CIN) will be generated by the RBI and will be shared electronically with the GST Portal. This will get credited in the Electronic Cash Ledger of the concerned DDO / Tax Deductor in the GST Portal. This can be viewed and the details of CIN can be noted by the DDO anytime on GST portal using his Login credentials.
x. Subsequently, the DDO shall generate TDS certificate through the GST portal in FORM GSTR-7A after filing of monthly return.

c) Deduction & Deposit process for Societies, Corporations etc. (Non-Treasury Transactions)

Individual Bill-wise Deduction and its Deposit of TDS will be made directly by the MD/PD etc. of the Society, Corporation etc. against the various bills. The concerned DDO will have to generate CPIN (Challan) from GST portal in respect of TDS deduction from the Bill. In this regard, the following process will be adopted:

i. The DDO shall prepare the bills based on the Expenditure Sanction. The Expenditure Sanction shall contain
   a) Total amount,
   b) Net amount payable to the Contactor / Supplier / Vendor and
   c) 2% TDS amount of GST (1% Assam GST + 1% Central GST or 2% IGST) will be specified
(d) Deduction of TDS should not be in fraction of rupees and the calculated value should be next higher rupee

ii. The DDO will deduct the TDS from each bill and make e-Payment of the TDS amount to the GSTN by logging into the GST portal and preparing the Common Portal Identification Number (CPIN) challan for the TDS amount either against each bill or a single CPIN against the entire amount for the month.

iii. In the challan he/she shall fill in the desired amount of payment against one / many major head(s) (SGST/CGST/IGST) and the relevant component (e.g. Tax / Interest / Penalties / Fees, as the case may be) under each of the Major Head.

iv. Subsequently, the DDO will make the payment against the GST deducted and upon successful payment, a Challan Identification Number (CIN) will be generated and will be shared electronically with the GST Portal. This will get credited in the Electronic Cash Ledger of the concerned DDO / Tax Deductor in the GST Portal. This can be viewed and the details of CIN can be noted by the DDO anytime on GST portal using his Login credentials.

v. Subsequently, the DDO shall generate TDS certificate through the GST portal in FORM GSTR-7A after filing of monthly return.
12. Tax Deductors are required to file monthly tax return for TDS online in GST Common Portal. The TDS returns are to be filed by 10th of succeeding month in which deduction is made. Tax returns can be filed online by logging into the GST Portal or by using the offline tool available in the GST portal. The step-by-step user manual for filing returns (both online and offline) are available in the portal of the Commissionerate of Tax, Assam (www.tax.assam.gov.in).

13. Training & Support: Departments should instruct all its DDOs to follow the above procedure for registration, deduction, deposit and return filing of TDS. To familiarize & help the State Government organizations in registration as Tax Deductor in GST portal, deduction, deposit of TDS and filing of returns, Commissionerate of Taxes, Assam through the Jurisdictional offices will provide necessary training & support in coordination with local Treasury Officers.

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

Additional Chief Secretary to the Government of Assam
Finance Department
Annexure A

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

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<th>Sl. No.</th>
<th>GSTIN of the Deductee</th>
<th>Trade Name</th>
<th>Amount paid to the Deductee on which tax is deducted</th>
<th>Integrated Tax</th>
<th>Central Tax</th>
<th>State Tax</th>
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this page will appear on screen
ON THE HOME PAGE THERE IS A HYPER LINK WITH TITLE – Duties and Responsibilities of DDO on TDS
Can be downloaded for ready reference

<table>
<thead>
<tr>
<th>Subject/Download PDF</th>
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<tbody>
<tr>
<td>ASSAM GST GUIDELINES</td>
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<tr>
<td>PAYMENT MODULES FOR TAX DEDUCTORS UNDER GST ACT, 2017</td>
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<tr>
<td>GUIDELINES FOR DEDUCTION AND DEPOSIT OF TDS BY THE DDO UNDER GST ISSUED BY FINANCE DEPARTMENT, GOVERNMENT OF ASSAM.</td>
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Last updated on 26th October 2018