DUTIES AND RESPONSIBILITIES OF TAX DEDUCTOR UNDER GST ACT, 2017

A GUIDELINE FOR DDOs

COMMISSIONERATE OF STATE TAX GOVERNMENT OF ASSAM
OVERVIEW OF PROVISIONS RELATING TO TAX DEDUCTED AT SOURCE

1. Registration
2. Return
3. Payment
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.
WHO IS A TAX DEDUCTOR?

UNDER SECTION 51 OF THE GST ACT, 2017 THE FOLLOWING CLASSES OF PERSONS ARE TAX DEDUCTOR

A. A department or Establishment of the Central or State Government

B. Local Authority

C. Government Agencies

D. (D)(a) An Authority or a Board or any other body – (i) set up by an Act of Parliament or a State Legislature
WHO IS A TAX DEDUCTOR?

UNDER SECTION 51 OF THE GST ACT, 2017 THE FOLLOWING CLASSES OF PERSONS ARE TAX DEDUCTOR

(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 or the State Government or a Local Authority under Societies Registration Act, 1860 (21 of 1860)

(c) Public sector undertakings
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
First duty of a TAX DEDUCTOR

To obtain online registration at www.gst.gov.in
REGISTRATION PROCEDURE
OF TAX DEDUCTOR

A Under Section 24(1)(vi) of GST Act:
   Any person liable for deduction of tax at source u/s 51 is liable for registration under GST as a TAX DEDUCTOR

B U/R 12 Tax Deductor shall submit an online application, in FORM GST REG-07 for grant of registration through the GST Portal www.gst.gov.in

C The application form submitted for registration shall be signed electronically using Class 2 and above DSC (Digital Signature Certificate) or Aadhar based e-Signature or EVC.
CHECK LIST FOR OBTAINING REGISTRATION


2. **PAN** of the office, only if the office is also a business entity e.g. ASTC, APDCL, etc. (Only in case of DDOs of business entity).

3. Office E-mail, landline and/or Mobile number of office (If no land line, not required). DOB, residential address, E-mail & Mobile no of the DDO / Authorised Signatory.

4. **PAN / Aadhaar No of DDO**
   **PAN / Aadhaar No of the Authorised Signatory**
   **DIN (Director Identification No)** if Deductor is a Company.
CHECK LIST FOR OBTAINING REGISTRATION

5. Photo of the DDO/Authorised Signatory. (Photo can be taken instantly via webcam).
   Land document of the premises such as Electricity Bill, Telephone Bill, Rent receipt etc.

6. Class 2 or above DSC (Digital Signature Certificate) (mandatory for Company)
   or
   Aadhaar based e-Signature
   or
   EVC (Electronic verification code) through mobile OTP.
CHECK LIST FOR OBTAINING REGISTRATION

Essential documents required for Registration

- A Digital Signature Certificate (DSC) for signing the online application electronically or Aadhaar based e-signature or EVC. But DSC is mandatory for Company.
- Office email id and Office mobile/phone number for electronic verification.
- Proof of address of the Office (electricity bill, Municipality receipt etc.).
- Photos of the DDO & the Authorised Signatory.
HOW TO FILL UP APPLICATION FOR REGISTRATION IN FORM GST REG-07

PART-A

In Part-A of the application form, the following needs to be filled up:

i. Legal Name of the Tax Deductor as per TAN e.g., COMMISSIONER OF TAXES, ASSAM

ii. PAN: To enter the PAN of the office, if the office is also a business entity e.g. ASTC, APDCL.

iii. TAN: TAN (Tax Deduction and Collection Account Number) issued under the Income Tax Act, 1961 e.g. SHLC00672A

iv. Email Address: To enter the email id of the office e.g. cotassam@yahoo.com

v. Mobile number: To enter the mobile number e.g. 9435556006.

Once Part-A is filled up, e-mail OTP & mobile OTP will be sent before filling Part-B.
TYPE [www.gst.gov.in](http://www.gst.gov.in) IN THE ADDRESS BAR OF THE WEB BROWSER
Go to Registration>> New Registration>> I am a >> Tax Deductor :
Registration:
Fill the fields of Part-A in GST Portal and click PROCEED

<table>
<thead>
<tr>
<th>New Registration</th>
<th>Temporary Reference Number (TRN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>I am a</td>
<td>Tax Deductor</td>
</tr>
<tr>
<td>State / UT</td>
<td>Assam</td>
</tr>
<tr>
<td>District</td>
<td>Kamrup Metropolitan</td>
</tr>
<tr>
<td>Legal Name of the Tax Deductor (As mentioned in TAN)</td>
<td>COMMISSIONER OF TAXES</td>
</tr>
<tr>
<td>I have a</td>
<td>Permanent Account Number (PAN)</td>
</tr>
<tr>
<td>Tax Deduction Account Number (TAN)</td>
<td>SHLC00672A</td>
</tr>
<tr>
<td>Email Address</td>
<td><a href="mailto:cotassam@yahoo.com">cotassam@yahoo.com</a></td>
</tr>
<tr>
<td>Mobile Number</td>
<td>+91 9435556006</td>
</tr>
</tbody>
</table>

Type the characters you see in the image below:

936733|
Insert both OTP in the fields
TRN shall be generated to fill the Part-B
TRN remains valid for 15 days
HOW TO FILL UP APPLICATION FOR REGISTRATION IN FORM GST REG-07 PART-B

- ENTER TRN WITHIN 15 DAYS.
- USE THE RECEIVED OTP.
- FILL THE REQUISITE INFORMATION.
- UPLOAD THE DOCUMENTS WHERE EVER REQUIRED.
- UPLOAD THE DOCUMENTS AS PER THE SIZE.
Go to Registration>> New Registration>>
Temporary Reference Number (TRN) :
Insert the TRN:
TRN is sent to the email & mobile no also
Same OTP will be sent to both e-mail & mobile number.

Verify OTP

Mobile / Email OTP

Fill OTP sent to Mobile and Email

Please check the junk/spam folder in case you do not get email.

Need OTP to be resent? Click here

BACK   PROCEED
This is the gateway for Part-B: Registration shall not be complete if PART-B is not filed.
There are five parts in Part-B:

1. Fill each page in sequence
2. Click “Save & Continue”
In Part-B with five pages in the application form that need to be filled up:

Page One: BUSINESS DETAILS

- To enter the trade name, if any
- To enter the Constitution of Business such as Government Department, Public Sector Undertaking, etc.
- To enter the date of liability
APPLICATION FOR REGISTRATION IN FORM GST REG-07
PART-B - TILE NO. 1 (Business Details)

- To enter the jurisdiction i.e. whether State or Centre
  Sector/Circle/Ward/Charge/Unit, etc. e.g., Unit – C, Circle-7 for Commissioner of Taxes
- To enter the type of registration as Tax Deductor (DDOs are Tax Deductor)
In the **Trade Name** field, enter the trade name of your business.

**Note:** Trade name of the business is different from the legal name of the business.

- In the **Constitution of Business** drop-down list, select the type of constitution of your business. This will be validated with the CBDT Database for a match with the TAN entered in Part A of the form.

- Select the Date of Liability to Deduct / Collect Tax using the calendar.
Filing TDS Registration Application

✓ In the District drop-down list, select the district of your business.

✓ In the Sector/ Circle / Ward/ Charge/ Unit drop-down list, select the appropriate choice.

✓ In the Commissionerate Code, Division Code and Range Code drop-down list, select the appropriate choice.

( TAKE “IN FORM” GUIDANCE)

✓ Click the SAVE & CONTINUE button.

You will notice a blue tick on the Business Details section indicating the completion of the tab information and notice the Profile indicating the percentage completion of the application form.
After successful completion of each tile shall become Blue
APPLICATION FOR REGISTRATION IN FORM GST REG-07
PART-B - TILE NO. 2  Personal Details of DDO

Details of DDO (Drawing and Disbursing Officer)

✓ To enter the personal details of DDOs, such as Name, Father’s Name, Photo, DOB, Gender, Mobile No., PAN/Aadhar No., Passport No., etc. and Residential address of DDO.
Upload photo in JPEG within 100KB or Take a picture

Document Upload

Upload Photograph (of person whose information has been given above)

- Only JPEG file format is allowed
- Maximum file size for upload is 100 KB

Choose File | No file chosen

OR

You can use your device camera to take selfie photograph.
After successful completion the tile shall become Blue
<table>
<thead>
<tr>
<th>Who is an Authorised Signatory?</th>
</tr>
</thead>
<tbody>
<tr>
<td>✔ In some of the government office, the bills are paid by the head of the office. In such cases, there is no Authorised Signatory. So no need to fill this page.</td>
</tr>
<tr>
<td>✔ But in some of the government offices, the bills are paid by an authorised person, generally the second in command or an Account officer or any other person who gets the DDO power.</td>
</tr>
<tr>
<td>✔ In such cases, the DDO page shall be filled in with the data of the head of the office.</td>
</tr>
<tr>
<td>✔ The Authorised Signatory page shall be filled in with the data of the person authorised to sign as a Disbursing officer.</td>
</tr>
</tbody>
</table>
Personal details of Authorised Signatory

✓ To enter the details of Authorized Signatory, such as Name, Fathers Name, Photo, DOB, Gender, Mobile No., PAN/Aadhar No., Passport No., etc. including Residential address of Authorized Signatory.

✓ To give the consent for Deductor furnishing Aadhaar.

✓ To declare the Verification using DSC, e-Signature etc. as the case may be.
APPLICATION FOR REGISTRATION IN FORM GST REG-07
PART-B - TILE NO. 3 Authorised Signatory

Personal details of Authorised Signatory

IMPORTANT:
In this page Primary Authorised signatory shall be the DDO & the personal details of the DDO to be filled in again.
Click “Add New” to add the name of the Authorised Signatory & insert the personal details of the Authorised signatory here.
APPLICATION FOR REGISTRATION IN FORM GST REG-07
PART-B - TILE NO. 4 Office Address of Tax Deductor

Office Address of Tax Deductor

✓ To enter the type of Government i.e., whether Centre or State.

✓ To enter the date of liability to deduct tax. (Date of registration will be filled automatically.)

✓ To enter the details of principal place of business i.e., the details of office address of the Deductor such as Building No., Name of Road, City, State, Pin Code, etc.
APPLICATION FOR REGISTRATION IN FORM GST REG-07
PART-B - TILE NO. 4 Office Address of Tax Deductor

Office Address of Tax Deductor

✓ To enter the contact information of the office of the Deductor such as email, Mobile no, etc.

✓ To enter the nature of possession of premises such as Own, Lease, Rented, etc.

✓ To enter whether the Deductor has any other registration under GST in the State & if so to enter the GSTIN.

✓ To enter the IEC (Importer Exporter Code), if applicable.
Upload a proof of possession of premises within 1MB in PDF or JPEG format
✓ Once all the information furnished, ensure that first four tiles have become blue
✓ Tick the undertaking

<table>
<thead>
<tr>
<th>Application Type</th>
<th>Last Modified</th>
<th>Due Date to Complete</th>
<th>Profile</th>
</tr>
</thead>
<tbody>
<tr>
<td>TDS Application</td>
<td>04/10/2017</td>
<td>19/10/2017</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Verification**

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

**Name of Authorized Signatory**

HIRANYA KUMAR SARMA[AHSPS8922L]

**Place**

GUWAHATI

**Designation / Status**

Joint Commissioner

**Date**

04/10/2017
# APPLICATION FOR REGISTRATION IN FORM GST REG-07

## PART-B - TILE NO. 5 Verification

<table>
<thead>
<tr>
<th>Verification</th>
</tr>
</thead>
<tbody>
<tr>
<td>Verification &amp; Undertaking</td>
</tr>
</tbody>
</table>

Enable the verification box by ticking it.

Submit with DSC or e-signature or EVC

If submitted with EVC:

An Alpha numeric OTP shall be sent to the registered mobile number and the e-mail address. It may take a minute or two.

Enter the OTP

An ARN (Application Reference Number) shall be generated and sent to the e-mail address.
Select the name of Authorised signatory from the drop down

<table>
<thead>
<tr>
<th>Application Type</th>
<th>Last Modified</th>
<th>Due Date to Complete</th>
<th>Profile</th>
</tr>
</thead>
<tbody>
<tr>
<td>TDS Application</td>
<td>04/10/2017</td>
<td>19/10/2017</td>
<td>100%</td>
</tr>
</tbody>
</table>

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

Name of Authorized Signatory:

- HIRANYA KUMAR SARMA[AHSPS8922L]
- ANURAG GOEL[ABSPG7930L]
- HIRANYA KUMAR SARMA[AHSPS8922L]

Select

Place:
Enter Place

Date:
04/10/2017
Select the name of Authorised signatory from the drop down
Click the box to become green
Sign with EVC or DSC

<table>
<thead>
<tr>
<th>Application Type</th>
<th>Last Modified</th>
<th>Due Date to Complete</th>
<th>Profile</th>
</tr>
</thead>
<tbody>
<tr>
<td>TDS Application</td>
<td>04/10/2017</td>
<td>19/10/2017</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Verification**

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

**Name of Authorized Signatory**

HIRANYA KUMAR SARMA [AHSPS8922L]

**Place**

GUWAHATI

**Designation / Status**

Joint Commissioner

**Date**

04/10/2017

[Submit with DSC] [Submit with E-Signature] [Submit with EVC]
If submitted with EVC
An Alpha-numeric OTP shall be sent to e-mail & Mobile number.
The ARN shall be sent to the e-mail
It may take 15 minutes

Dear Sir/Madam,
ANURAG,

This mail is in reference to the Application for Registration as Tax Deductor at Source & GST REG-07.

You can access your dashboard by providing your Temporary Reference Number (TRN) 181700071028TRN and check the status of form through "Track Application Status".

This is a system generated mail.

Best Regards,
Government of Assam
Commissionerate of Taxes

Disclaimer:
This is a system generated mail for general information purposes only and unless otherwise specifically mentioned therein should not be construed as an acknowledgement, authentication and/or approval of any kind about the correctness of the information/data successfully submitted by you.
Though all efforts have been made to keep the contents of this mail accurate, the same is not intended for and/or should not be construed as a statement of law or used for any legal purposes against GSTN.
The information transmitted as part of this mail is meant only for the intended person/entity only and may contain confidential, proprietary and/or privileged information/matter of GSTN. GSTN does not accept or assume any liability of any nature against any person/entity in relation to the accuracy, completeness, usefulness and/or relevance or otherwise of the information as part of this mail.
Any use, reuse, review, retransmission, dissemination, paraphrasing, distribution or other uses of the information contained in this mail, through any medium whatsoever, by any person/entity/recipient shall strictly be at their own risks and for any claims/issues in relation thereto GSTN shall not be liable for any expense, losses, damages and/or liability thereof.
The status of application appears:

<table>
<thead>
<tr>
<th>ARN:</th>
<th>AA181017001754H</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form No.:</td>
<td>GST REG-07</td>
</tr>
<tr>
<td>Form Description:</td>
<td>Application for Registration as Tax Deductor at source</td>
</tr>
<tr>
<td>Submission Date</td>
<td>04/10/2017</td>
</tr>
<tr>
<td>Status:</td>
<td>Pending for Processing</td>
</tr>
<tr>
<td>Assigned To</td>
<td>NA</td>
</tr>
</tbody>
</table>
The meanings of status:

<table>
<thead>
<tr>
<th>Status</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pending for Processing</td>
<td>Application filed successfully. Pending with Tax Officer for Processing.*</td>
</tr>
<tr>
<td>Pending for Clarification</td>
<td>Notice for seeking clarification issued by officer. File Clarification within 7 days of date of notice on portal.</td>
</tr>
<tr>
<td>Clarification filed-Pending for Order</td>
<td>Clarification filed successfully by Applicant. Pending with Tax Officer for Order.*</td>
</tr>
<tr>
<td>Clarification not filed-Pending for Order</td>
<td>Clarification not filed by the Applicant. Pending with Tax Officer for Rejection.*</td>
</tr>
<tr>
<td>Approved</td>
<td>Application is Approved. Registration ID and password emailed to Applicant.</td>
</tr>
<tr>
<td>Rejected</td>
<td>Application is Rejected by tax officer.</td>
</tr>
</tbody>
</table>

*Timelines for processing and order are not applicable for Application for enrolment as a GST Practitioner.
AMENDMENT AND CANCELLATION OF REGISTRATION

If there is any change in the particulars furnished in the application of registration (FORM GST REG-07).

- DDOs needs to submit an online application in FORM GST REG-14 along with supporting documents for amendment of registration. (e.g., change in name & Personal information of DDO such as PAN, address, Mobile number etc.

- If the Tax Deductor is no longer liable to deduct tax at source u/s 51, the registration shall be cancelled by Tax Officer after issuance of SCN and the matter shall be informed to the tax Deductor in FORM GST REG -08.
Next duty of the Tax Deductor

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
## Illustration:

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</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></td>
</tr>
<tr>
<td>CGST @ 6%</td>
<td>Rs. 30,000.00</td>
</tr>
<tr>
<td>If the rate of tax (SGST) on computer is 6%</td>
<td></td>
</tr>
<tr>
<td>SGST @ 6%</td>
<td>Rs. 30,000.00</td>
</tr>
<tr>
<td>Total Invoice value</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>1st payment</td>
<td>3,00,000</td>
<td>6000</td>
</tr>
<tr>
<td>2nd payment</td>
<td>50,000</td>
<td>1000</td>
</tr>
<tr>
<td>3rd payment</td>
<td>1,00,000</td>
<td>2000</td>
</tr>
<tr>
<td>4th 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>Initial Taxable Contract Value : Rs 2,00,000.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value of supply</td>
</tr>
<tr>
<td>-----------------</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>2,00,000</td>
</tr>
<tr>
<td>50,000</td>
</tr>
<tr>
<td>2,00,000</td>
</tr>
<tr>
<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>

29 October 2018
COMMISSIONERATE OF TAXES, ASSAM
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

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.
### Determination of Head of TAX

**IGST or SGST & CGST**

<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 1\textsuperscript{st} and 10\textsuperscript{th} day of next month

FILING TDS RETURN
RETURNS BY TDS DEDUCTOR
GSTR-7 OVERVIEW

Online submission of Returns

- 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.
Every registered person required to deduct tax at source under section 51 shall furnish a Return in FORM GSTR-7 electronically through the GST Portal presently www.gst.gov.in

The details furnished by the Deductor shall be made available electronically to the suppliers in Part C of Form GSTR-2A and Form-GSTR-4A on the Common Portal after the due date of filing of Form GSTR-7 i.e. 10th of next month.

The Tax Deduction Certificate shall be made available electronically to the supplier on the Common Portal in Form GSTR-7A on the basis of the Return furnished.
RETURNS BY TDS DEDUCTOR GSTR-7 OVERVIEW

How to fill TDS Return in Form GSTR-7

Beginning the Year and month needs to be filled up, e.g. Year: 2018 & Month: OCTOBER

- To enter the GSTIN of the Deductor e.g. 18ABCDE1234FIZQ
- To enter the legal name (as per TAN or PAN) e.g. Commissioner of Taxes, Assam and the trade name, if any shall be Auto Populated.
- To enter the details of TDS, such as GSTIN of Deductee, Amount paid to Deductee on which tax is deducted and the amount of tax deducted (IGST/CGST/SGST)
- To enter the amendments to details of TDS in respect of any earlier tax period i.e. to furnish detail if there is any change in any entry of tax deduction.

In Tile No: 4
RETURNS BY TDS DEDUCTOR GSTR-7 OVERVIEW

How to submit TDS Return in Form GSTR-7

- To enter the details of TDS viz., Description (IGST/CGST/SGST), Amount of tax deducted and the Amount paid.
- To enter the detail of Interest, Late fee payable and amount paid under IGST/CGST/SGST.
- To enter the details of Refund claim from electronic cash ledger.
- To debit entry in electronic cash ledger for TDS/interest payment which shall be auto populated after payment of tax and submission of return.
- At the end to declare the Verification using DSC, e-Signature or EVC as opted for.
RETURN DASHBOARD
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, 6. 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>Total amount paid</td>
<td>₹-</td>
</tr>
</tbody>
</table>

** Important Notice: If the TDS records are more than 500. Please check here.**
## RETURN DASHBOARD

### 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>07AJIPA1572EO1X</td>
<td>ANGAD JASBIR SINGH ARORA</td>
<td></td>
</tr>
<tr>
<td>Integrated Tax (₹)</td>
<td>Central Tax (₹)</td>
<td>State/UT Tax (₹)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 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>24BDDPA0314AF2G</td>
<td>Jayaraman abirami</td>
<td></td>
</tr>
<tr>
<td>Integrated Tax (₹)</td>
<td>Central Tax (₹)</td>
<td>State/UT Tax (₹)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### 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</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>0.00</td>
<td></td>
</tr>
</tbody>
</table>

**Actions**

- ADD
- BACK TO GSTR 7 TILES
### 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>₹2,000.00</td>
</tr>
<tr>
<td>Central 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>₹1,000,000.00</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>Central 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>Interest payable</td>
<td>₹-</td>
</tr>
<tr>
<td>Late fee payable</td>
<td>₹-</td>
</tr>
<tr>
<td>Total amount paid</td>
<td>₹-</td>
</tr>
</tbody>
</table>
AMENDMENT OF RETURN
UPLOADED BY DEDUCTOR
REJECTED BY DEDUCTEE

<table>
<thead>
<tr>
<th>Month (Tax Period)</th>
<th>Original GSTIN Deductee</th>
<th>Original Amount paid to deductee on which tax is deducted (₹)</th>
<th>Revised GSTIN of Deductee</th>
<th>Revised 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>February</td>
<td>07AJIPA1572E91C</td>
<td>2,000.00</td>
<td>07AJIPA1572E91C</td>
<td>4,000.00</td>
<td>80.00</td>
<td></td>
</tr>
</tbody>
</table>

BACK TO GSTR 7 TILES
AMENDMENT OF RETURN

Original GSTIN Deducetee: 07AJIPA1572E91C
Original Amount paid to deductee (₹): ₹2,000.00
Original Month: February

Revised GSTIN of Deducetee: 07AJIPA1572E91C
Revised Amount paid to deductee (₹): ₹2,000.00
Integrated Tax (₹): ₹40.00

Central Tax (₹): ₹0.00
State/UT Tax (₹): ₹0.00
### AMENDMENT OF RETURN
UPLOADED BY DEDUCTOR

#### TDSA Details

- **Uploaded By Deducer**: AMENDED BY DEDUCTOR

#### Processed TDSA Details

<table>
<thead>
<tr>
<th>Month (Tax Period)</th>
<th>Original GSTIN Deductee</th>
<th>Original Amount paid to deductee on which tax is deducted (₹)</th>
<th>Revised GSTIN of Deductee</th>
<th>Revised 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>February</td>
<td>07AJIPA1572E91C</td>
<td>2,000.00</td>
<td>07AJIPA1572E91C</td>
<td>4,000.00</td>
<td>80.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
<td></td>
</tr>
</tbody>
</table>

**Actions**
- Back to GSTR 7 Tiles
**AMENDMENT OF RETURN REJECTED BY DEDUCTEE**

**TDSA Details**

- **Uploaded By Deductor:** Rejected By Deductee

**Processed TDSA Details**

<table>
<thead>
<tr>
<th>Month (Tax Period)</th>
<th>Original GSTIN Deductee</th>
<th>Original Amount paid to deductible on which tax is deducted ((\text{\textcurrency}})</th>
<th>Revised GSTIN of Deductee</th>
<th>Revised Amount paid to deductible on which tax is deducted ((\text{\textcurrency}})</th>
<th>Amount of tax deducted at source</th>
<th>Status</th>
<th>Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>July</td>
<td>01ALYPD6528P2ZI</td>
<td>2,000.00</td>
<td>01ALYPD6528P2ZI</td>
<td>4,000.00</td>
<td>80.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>
AMENDMENT OF RETURN REJECTED BY DEDUCTEE

<table>
<thead>
<tr>
<th>3. Details of the tax deducted at source</th>
<th>4. Amendments to TDS Details</th>
<th>5,6. Payment of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Integrated Tax</td>
<td>Integrated Tax</td>
<td>Tax payable</td>
</tr>
<tr>
<td>₹2,000.00</td>
<td>₹80.00</td>
<td>₹-</td>
</tr>
<tr>
<td>State/UT Tax</td>
<td>Central Tax</td>
<td>Interest payable</td>
</tr>
<tr>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹-</td>
</tr>
<tr>
<td>Total Amount Paid to Deductee</td>
<td>Total Amount Paid to Deductee</td>
<td>Late fee payable</td>
</tr>
<tr>
<td>₹1,000,000.00</td>
<td>₹4,000.00</td>
<td>₹-</td>
</tr>
</tbody>
</table>

**Important Notice:** If the TDS records are more than 500, please check here.
Next duty of the Tax Deductor

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
DDOs paying through Contingency Bills etc in Treasuries
The DDO shall prepare the Bill based on FinAssam
Bill Form Generated on FinAssam to be submitted to Treasury.

<table>
<thead>
<tr>
<th>#</th>
<th>Detailed HOA</th>
<th>Beneficiary Details</th>
<th>Voucher Details</th>
<th>Description of Charge</th>
<th>Pay Amount</th>
<th>CGST</th>
<th>SGST</th>
<th>IGST</th>
<th>TDS on GST</th>
<th>Deduction</th>
<th>Net Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>14-00</td>
<td>Test Details Pvt. Ltd., Guwahati, Assam 29ABCDE1234F225</td>
<td>12A dated 29-09-2018</td>
<td>GST BILL INTEGRATION - TEST 1</td>
<td>XXXX.XX</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>XXXX</td>
<td>Central Sales Tax</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>12B dated 29-09-2018</td>
<td>GST BILL INTEGRATION - TEST 2</td>
<td>XXXX.XX</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>XXXX</td>
<td>Forest Royalty</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>TOTAL</td>
<td>XXXX.XX</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>XX.XX</td>
<td>Income Tax (At Source)</td>
</tr>
</tbody>
</table>

29 October 2018
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.)

<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>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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.

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

<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>

[Table content]
I. PAYMENT BY DDO (NON WORK TREASURY)
I. PAYMENT BY DDO (NON WORK TREASURY)
I. PAYMENT BY DDO (NON WORK TREASURY)
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>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>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>5,000.00</td>
<td>5,000.00</td>
</tr>
<tr>
<td>Central Tax</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>5,000.00</td>
<td>5,000.00</td>
</tr>
<tr>
<td>State/UT Tax</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>5,000.00</td>
<td>5,000.00</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

Tax Liability

<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>5000</td>
</tr>
<tr>
<td>IGST(0008)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>CESS(0009)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>Delhi SGST(0006)</td>
<td></td>
<td>5000</td>
<td></td>
<td></td>
<td></td>
<td>5000</td>
</tr>
</tbody>
</table>

Total Challan Amount: ₹ 10,000 /

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

Payment Modes*

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

SAVE	GENERATE CHALLAN
### Create Challan

#### Tax Liability

<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>5</td>
<td></td>
<td></td>
<td></td>
<td>5</td>
</tr>
<tr>
<td>IGST(0008)</td>
<td></td>
<td>10</td>
<td></td>
<td></td>
<td></td>
<td>10</td>
</tr>
<tr>
<td>CEES(0000)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>Delhi SGST(0006)</td>
<td></td>
<td>5</td>
<td></td>
<td></td>
<td></td>
<td>5</td>
</tr>
<tr>
<td><strong>Total Challan Amount:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>₹ 20/-</strong></td>
</tr>
<tr>
<td><strong>Total Challan Amount (In Words):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Rupees Twenty Only</td>
</tr>
</tbody>
</table>

#### Payment Modes

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

**Remitting Bank:** Reserve Bank of India, P&D
# Goods and Services Tax

## Create Challan

### Tax Liability

<table>
<thead>
<tr>
<th>Type</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>5</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>IGST(0008)</td>
<td></td>
<td>10</td>
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</tr>
<tr>
<td>CESS(0009)</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Delhi</td>
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<tr>
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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

**Bank:** Reserve Bank of India, PAD

[GENERATE CHALLAN]
## GST Chalan

<table>
<thead>
<tr>
<th>GST</th>
<th>Chalan No.</th>
<th>Chalan Date</th>
<th>Chalan Amount</th>
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</thead>
<tbody>
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<td>CGST</td>
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<td>000000000000</td>
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<tr>
<td>SGST</td>
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<tr>
<td>IGST</td>
<td>000000000000</td>
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**Details of Deposit**

<table>
<thead>
<tr>
<th>Details of Deposit</th>
<th>Tax</th>
<th>Interest</th>
<th>Penalty</th>
<th>Fine</th>
<th>Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>CGST(000000000000)</td>
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<td>0</td>
<td>10</td>
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<tr>
<td>IGST(000000000000)</td>
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<td>0</td>
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<td>Exdhl GST(000000000000)</td>
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**Total Chalan Amount**

<table>
<thead>
<tr>
<th>Total Chalan Amount</th>
<th>10</th>
</tr>
</thead>
</table>

**NEFT Details**

- **IPSC Code**
- **Beneficiary Name**
- **Bank Name**
- **Account No.**
- **Amount**
- **Due Date**

**Notes**

- If amount is deducted from Bank account and not reflected in electronic cash ledger, please report under Grievance Type Grievance Against Payment.
29 October 2018

COMMISSIONERATE OF TAXES, ASSAM

<table>
<thead>
<tr>
<th>Description</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>
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<td>0</td>
<td>0</td>
<td>5</td>
</tr>
<tr>
<td>IGST(0006)</td>
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<td>0</td>
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<td>0</td>
<td>10</td>
</tr>
<tr>
<td>CESS(0009)</td>
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<td>0</td>
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<tr>
<td>Delhi SGST (0006)</td>
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<td>0</td>
<td>0</td>
<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: [Name]
- GST: [GST Number]
- Amount: 20
- Beneficiary Account No.: [Account Number]
- Beneficiary IFSC: [IFSC Code]

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

Download
### FILING OF GSTR-7

**5.6. Payment of tax**

<table>
<thead>
<tr>
<th>Description</th>
<th>Integrated Tax (₹)</th>
<th>Central Tax (₹)</th>
<th>State/UT Tax (₹)</th>
<th>Total (₹)</th>
</tr>
</thead>
<tbody>
<tr>
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<td>1,00,000.00</td>
<td>1,00,000.00</td>
<td>2,99,700.00</td>
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<td>Interest</td>
<td>99,973.00</td>
<td>1,00,000.00</td>
<td>1,00,000.00</td>
<td>2,99,973.00</td>
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<tr>
<td>Fee</td>
<td>85,000.00</td>
<td>85,000.00</td>
<td></td>
<td>1,70,000.00</td>
</tr>
</tbody>
</table>

**Cash Balance**

###знак

**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**
Welcome Mukesh Dhanjibhai Karshala to GST Common Portal

You can navigate to your chosen page through navigation panel given below

- RETURN DASHBOARD
- CREATE CHALLAN
- VIEW NOTICE(S) AND ORDER(S)
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.

<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.)
Works Divisions drawing from Treasuries through Treasury Cheques
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:
**Creation of Challan**

**Date:** 29 October 2018

**Commissionerate of Taxes, Assam**

### Tax Liability

<table>
<thead>
<tr>
<th>Description</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>
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<td></td>
<td></td>
<td>5</td>
</tr>
<tr>
<td>IGST(0008)</td>
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<td></td>
<td>10</td>
</tr>
<tr>
<td>CESS(0009)</td>
<td></td>
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<td>Delhi SGST(0006)</td>
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<td>5</td>
</tr>
<tr>
<td><strong>Total Challan Amount:</strong></td>
<td>₹ 20 /-</td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td><strong>Total Challan Amount (In Words):</strong></td>
<td>Rupees Twenty Only</td>
<td></td>
<td></td>
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</tbody>
</table>

### Payment Modes

- E-Payment
- Over The Counter

---

**Activate Windows**

Go to PC settings to activate Windows.
### GENERATION OF CHALLAN

**Tax Liability**

<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>
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<tbody>
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<td></td>
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<td>Delhi SGST(0006)</td>
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<td></td>
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<td></td>
<td></td>
<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**

**GST Challan**

<table>
<thead>
<tr>
<th>CPIN</th>
<th>Challan Generation Date</th>
<th>Challan Expiry Date</th>
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<tr>
<td>18100700000100</td>
<td>22/10/2018 22:42:15</td>
<td>06/11/2018</td>
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**Mode of Payment**

- E-Payment

**Details Of Taxpayer**

<table>
<thead>
<tr>
<th>GSTIN/Other Id</th>
<th>Email Address</th>
<th>Mobile Number</th>
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<tr>
<td>07ACKPK3463A6DX</td>
<td><a href="mailto:qXXXXX@XXXXXX.com">qXXXXX@XXXXXX.com</a></td>
<td>5XXXX2611</td>
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</table>

**Name**

- Mukesh Dhanjibhai Karshala

**Address**

- XXXXXXXXX Delhi, 110012

**Details of Deposit**

<table>
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<tr>
<th>Tax (₹)</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>
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</thead>
<tbody>
<tr>
<td>IGST (0008)</td>
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<td>CESS (0009)</td>
<td>0</td>
</tr>
<tr>
<td>Delhi SGST (0006)</td>
<td>0</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
- DEHA 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

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

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

Activate Windows
Go to PC settings to activate Windows.
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.

(Record to be maintained by the DDO for filing of GSTR7)

<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.)
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
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)
The TDS amount shall be paid to the Government by the deductor within 10\textsuperscript{th} 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 15\textsuperscript{th} Nov in this case), the Deductor shall pay a late fee @ Rs 100 per day from the sixth day (say from 16\textsuperscript{th} Nov in this case) until the failure is rectified, subject to maximum Rs. 5,000.00.
# ISSUE OF TDS CERTIFICATE

<table>
<thead>
<tr>
<th>Dashboard</th>
<th>Services ▼</th>
<th>GST Law</th>
<th>Search Taxpayer ▼</th>
<th>Help ▼</th>
<th>e-Way Bill System</th>
</tr>
</thead>
<tbody>
<tr>
<td>Registration</td>
<td>Ledgers</td>
<td>Returns</td>
<td>Payments</td>
<td>User Services</td>
<td>Refunds</td>
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</tbody>
</table>

- **My Saved Applications**
  - My Applications

- **View/Download Certificates**
  - View Notices and Orders

- **View My Submissions**
  - Contacts

- **Search HSN / Service Classification Code**
  - Holiday List

- **Feedback**
  - Grievance / Complaints

- **Generate User Id for Advance Ruling**
  - Locate GST Practitioner (GSTP)

- **Engage / Disengage GST Practitioner (GSTP)**
  - View Additional Notices/Orders
# ISSUE OF TDS CERTIFICATE

## View/Download Certificates

<table>
<thead>
<tr>
<th>Form No.</th>
<th>Form Description</th>
<th>Date of Issue</th>
</tr>
</thead>
<tbody>
<tr>
<td>GST REG-06</td>
<td>Registration Certificate</td>
<td>03/07/2018</td>
</tr>
<tr>
<td>GSTR7A</td>
<td>TDS Certificate</td>
<td></td>
</tr>
</tbody>
</table>
ISSUE OF TDS CERTIFICATE
### ISSUE OF TDS CERTIFICATE

#### Search TDS Certificate

**Financial Year**: 2017-18  
**Return Filing Period**: February

**GSTIN of Deductee**

- **Form No.**  
- **Form Description**  
- **GSTIN of Deductee**  
- **Legal name of deductee**  
- **Trade name of deductee**  
- **Return Period**

<table>
<thead>
<tr>
<th>Form No.</th>
<th>Form Description</th>
<th>GSTIN of Deductee</th>
<th>Legal name of deductee</th>
<th>Trade name of deductee</th>
<th>Return Period</th>
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<td>GSTR7A</td>
<td>TDS Certificate</td>
<td>20ALYPD6528P2Z1</td>
<td>Gyanendra Prakash Dwivedi</td>
<td>Comp Jha Ltd</td>
<td>February 2018</td>
<td></td>
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</table>
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.
DIGITAL SIGNATURE CERTIFICATE (DSC) CLASS 2 OR ABOVE IS MANDATORY

- If the applicant is a Private Limited Company/Public Limited Company/Public Sector Undertaking/ Unlimited Company/Limited Liability Partnership/ Foreign Company/ Foreign Limited Liability Partnership in such cases Digital Signature Certificate (DSC) class 2 and above is mandatory for submission of Application of Registration and furnishing of Return.
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
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.
PREPARATION OF GSTR 7 USING OFFLINE UTILITY
DOWNLOADING THE OFFLINE TOOL

Downloading the Offline Tool is a one-time activity, however, it may require an update in future if the Tool is updated at the GST Portal.

To download and install the Offline Tool to create new data for return, perform the following steps: You can download the Offline Tool from the Portal without login to the GST Portal.

1. Access the https://www.gst.gov.in/ URL. The GST Home page is displayed.
2. The GST Home page is displayed. Click the Downloads > Offline Utilities > Returns Offline Tool command.
DOWNLOADING THE OFFLINE TOOL

- The Returns Offline Utilities page is displayed. Click the Download button.

- The download of the Returns Offline Tool usually takes 2-3 minutes to download depending on the Internet speed.

Returns Offline Tool Version V2.2.6
Download, extract and run the Returns Offline Tool to collate and upload the invoices and other data in offline mode. Currently this tool is available only for GSTR-1 and GSTR-2 forms.

Download

Your downloaded (Returns Offline Tool) zip file contains:

- GST Offline tool (Application)
- Section Wise CSV files
- GSTR1 & GSTR2 Excel Workbook Template
- User Manual
- Readme
A confirmation message is displayed on the screen. Click the PROCEED button to download the utility from the GST Portal.

The Progress update page is displayed in a new browser tab. You can notice that the download is in progress.
DOWNLOADING THE OFFLINE TOOL

Browse and select the location where you want to save the downloaded files.

In some machines, depending on your browser settings, the files are downloaded in the folder Downloads on your machine.
INSTALLATION OF THE OFFLINE TOOL

Once the download of the Offline Tool is complete, you need to install these downloaded files on your machine.

- Unzip the downloaded files and extract the files from the downloaded zip folder OfflineTool.zip. Zip folder consists of the following files as shown in the screenshot below.
  - Offline Tool.exe setup file for the Offline Tool to be installed in the local machine (your computer)
  - Sample files folder which contains the sample data which can be edited as per your requirements for uploading data to the Offline Tool
  - A document “Readme.txt” (notepad file) explaining in detail the prerequisites for the Offline Tool
  - Offline Tool Manual to view the detailed description of uploading the invoices

Save Excel file and CSV files on your machine as these contain the templates in which data can be entered to be used by the Offline Tool.
INSTALLATION OF THE OFFLINE TOOL

- Open the Readme.txt file to get the information of the Offline Tool installation process.
- Double click the offline tool set up file.
INSTALLATION OF THE OFFLINE TOOL

- Extract the compressed zipped folder

- Setup will be installed along with the required software in your machine. The installation of the Returns Offline Tool usually takes 2-3 minutes depending on the Internet and System speed.
INSTALLATION OF THE OFFLINE TOOL

Notice that the desktop icon for Offline Tool is created on the desktop. Double click the Offline Tool icon on your desktop to open the Tool.
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
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 described 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
equality 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) 12% 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 IDS 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.

---

Monthly Return to be filed by DDOs/Tax Deductors:

11. Once Tax Deductor makes the deposit of TDS amount to respective government account successfully, same would be updated in the Electronic Cash Ledger of Tax Deductor as
credit entry(s). This will be required to set off the liability created by filing TDS return by Tax Deductor. It is suggested that in order to be able to file the tax return in time, the deposit should be made before filing the tax 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>
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THIS PPT WITH GUIDELINE IS MADE AVAILABLE AT COMMISSIONERATE OF TAXES, ASSAM OFFICIAL WEBSITE

Type URL: www.tax.assam.gov.in
On typing URL: www.tax.assam.gov.in
this page will appear on screen
ON THE HOME PAGE THERE IS A HYPER LINK WITH TITLE – Duties and Responsibilities of DDO on TDS.
### GST GUIDELINES

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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</td>
</tr>
<tr>
<td>DEPARTMENT, GOVERNMENT OF ASSAM.</td>
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THANK YOU