

OFFICE OF PRINCIPAL FINANCIAL ADVISOR
SECOND FLOOR, G.M CORE BUILDING, INDIRA MARKET
WEST CENTRAL RAILWAY, JABALPUR (M.P) – 482001
Email: gstacwcrhq@gmail.com Phone: 54594

NO. HQ/AC/GA/GST/02/2018-19

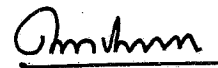
DATED:17-09-2018

PCME, PCE,PCOM,PCCM, PCEE,PCSTE,
PCMM, PCMD, PCPO, PCSC,PCSO,
DRM/JBP,BPL,Kota, CWM/BPL, KTT
Sr.DFM/JBP, BPL, KOTA,
Dy.FA&CAO(C)/JBP,BPL,KOTA
Dy.FA&CAO(S&W),Dy.FA&CAO(T),
WAO/BPL,KOTA, AFA(Exp.),
AFA (Stores), AFA(T)

Sub: Applicability of TDS and TCS Provision w.e.f. 1st October 2018.
Ref: Chartered Accountants's letter No. Sep/GST/02 (14.09.18)

The letter under reference is enclosed herewith for perusal and necessary action at your end.

Encl: As above


Sr.AFA(GST)
/PFA/WCR



RAHUL & CO
Town
CHARTERED ACCOUNTANTS

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(M) 9300126809

Ref.-Sep/GST/02

Date: 14/09/2018

To,
GST CELL,
HQ, FA & CAO Office
G.M. Building
West Central Railway
Jabalpur (MP)

Subject: Applicability of TDS and TCS Provision w.e.f. 1st October 2018.

Ref: 1.Notification No. 51/2018 – Central Tax New Delhi, dated 13th September, 2018.

2.Notification No. 50/2018 – Central Tax New Delhi, the 13th September, 2018

Dear Sir,

In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017, the Central Government hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force. (*Notification No. 50/2018 – Central Tax New Delhi, the 13th September, 2018*)

In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017, the Central Government hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 52 of the said Act shall come into force. (*Notification No. 51/2018 – Central Tax New Delhi, dated 13th September, 2018*)

Hence on the basis of above mentioned Notifications it can be concluded that all the provisions related TDS and TCS as prescribed in GST Act shall be applicable from 1st October 2018.

Relevant Provisions of the CGST Act are provided hereunder for ready reference:-

Section 51 subsection (1) of CGST Act 2017

Notwithstanding anything to the contrary contained in this Act, the Government may mandate,—

- (a) a department or establishment of the Central Government or State Government; or
- (b) local authority; or
- (c) Governmental agencies; or
- (d) such persons or category of persons as may be notified by the Government on the recommendations of the Council,

to deduct tax at the specified rate, from the payment made or credited to the supplier (hereafter in this section referred to as “the deductee”) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees:

Provided that no deduction shall be made if the location of the supplier and the place of supply is in a State or Union territory which is different from the State or as the case may be, Union territory of registration of the recipient.

Thanks and regards
For, Rahul & Co.
Chartered Accountants

Dhawal Shrivastava
(Authorised Signatory)