

RAHUL & CO  
CHARTERED ACCOUNTANTS

FAG

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Ref-Nov/GST/09

Date: 30/11/2018

To,  
GST Cell  
Office of PFA, HQ  
G.M. Building  
West Central Railway  
Jabalpur (MP)

Subject: Acceptation and rejection of TDS by the contractors/vendors on official website of GST

Dear Sir,

As per section 51 sub section 3 of CGST act 2017, *"The deductor shall furnish to the deductee a certificate mentioning therein the contract value, rate of deduction, amount deducted, amount paid to the Government and such other particulars in such manner as may be prescribed"*.

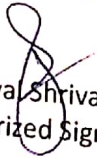
As per section 51 sub section 4 of CGST act 2017, *"If any deductor fails to furnish to the deductee the certificate, after deducting the tax at source, within five days of crediting the amount so deducted to the Government, the deductor shall pay, by way of a late fee, a sum of one hundred rupees per day from the day after the expiry of such five days period until the failure is rectified, subject to a maximum amount of five thousand rupees"*.

In compliance with above mentioned provision, Railways may have to issue TDS certificate's to every deductee, whose TDS has been deducted, containing the details as prescribed above U/s 51(3) within the time prescribed U/s 51(4) of the said act.

As per the process prescribed, it is mandatory that every deductee shall accept or Reject the TDS credit through their login on GST Portal under TDS/TCS Credit Statement, which had been deducted by the Railways, within reasonable time so that TDS Certificate can be generated on their GST Portal.

Hence every contractor/vendor deductee may be intimated about for such Acceptance or Rejection of TDS credit on the official website of GST.

For, Rahul & Co.  
Chartered Accountants

  
Dhawal Shrivastava  
(Authorized Signatory)