



DUTIES AND RESPONSIBILITIES OF TAX DEDUCTOR UNDER GST ACT, 2017

A GUIDELINE FOR DDOs

PAYMENT

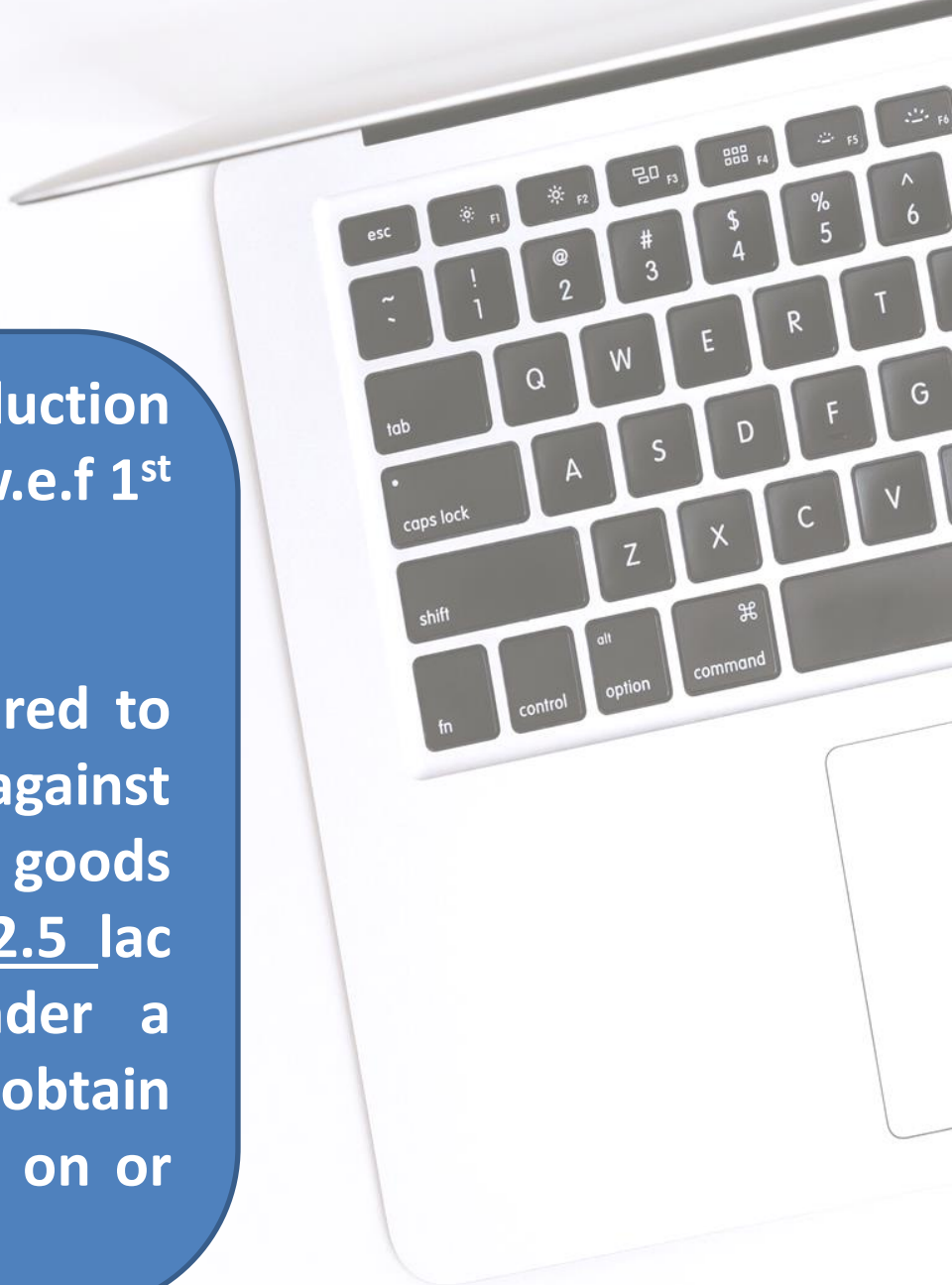
COMMISSIONERATE OF STATE TAX
GOVERNMENT OF ASSAM



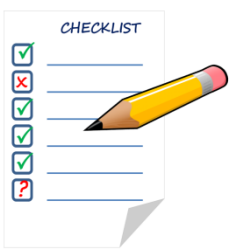
TDS COMES INTO FORCE **FROM 1ST OCTOBER, 2018**

❖ 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.**



DETERMINATION OF THE **VALUE OF SUPPLY** FOR DEDUCTION

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 :

Selling price of 10 computers @ Rs 50,000	Rs. 5,00,000.00
If the rate of tax (CGST) on computer is 6% CGST @ 6%	Rs. 30,000.00
If the rate of tax (SGST) on computer is 6% SGST @ 6%	Rs. 30,000.00
Total Invoice value	Rs. 5,60,000.00

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 :

Taxable Contract Value : Rs. 5,00,000.00

No of payment	Amount paid	TDS to deduct*		
		IGST	CGST	SGST
1 st payment	3,00,000	6000	3000	3000
2 nd payment	50,000	1000	500	500
3 rd payment	1,00,000	2000	1000	1000
4 th payment	50,000	1000	500	500

***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.

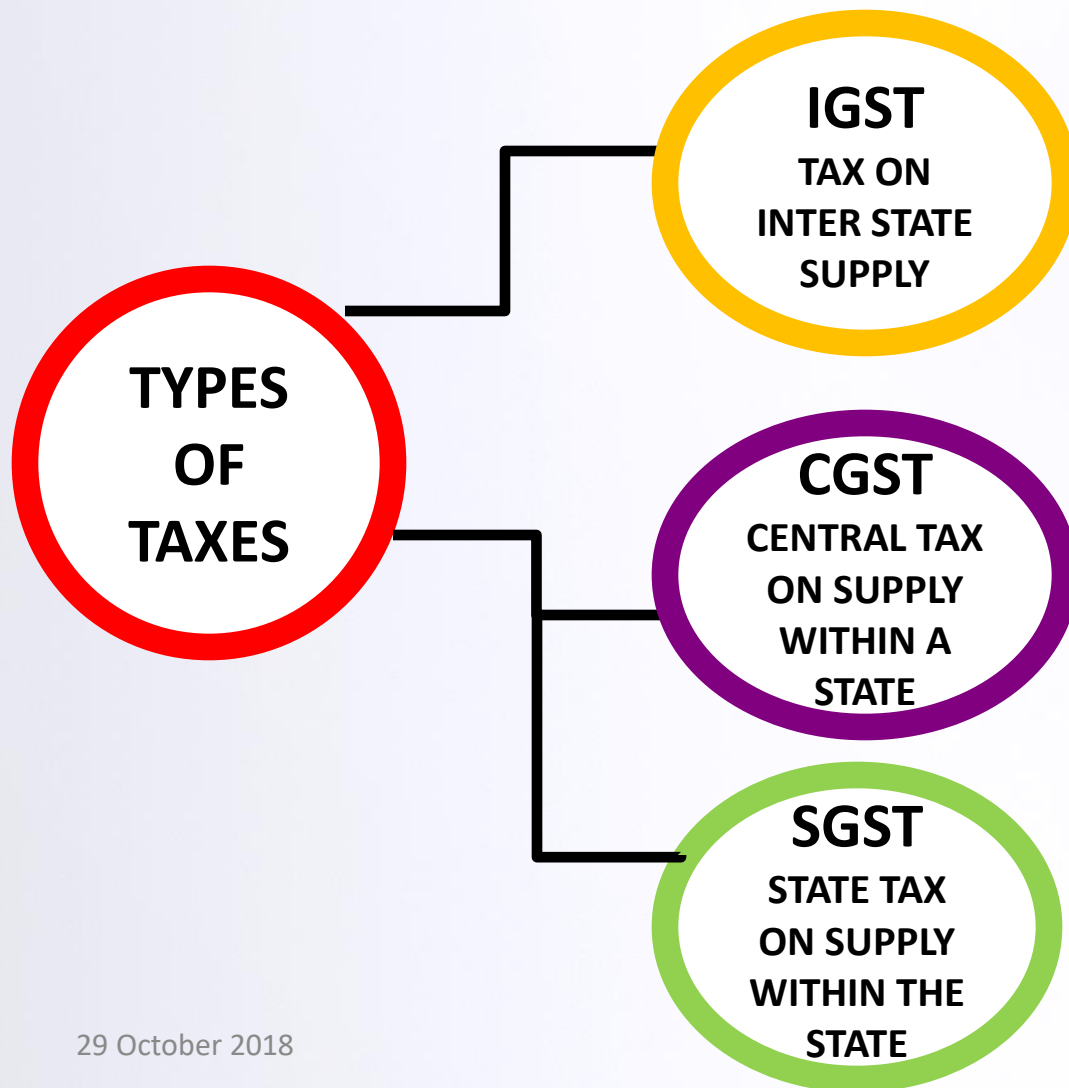
(FOR EXAMPLE : SUPPLY OF PRINTING MATERIALS)

Initial Taxable Contract Value : Rs 2,00,000.00

Value of supply	Amount paid	Cumulative Amount paid	TDS to deduct*		
			IGST	CGST	SGST
2,00,000	2,00,000	2,00,000	NIL	NIL	NIL
50,000	50,000	2,50,000	NIL	NIL	NIL
2,00,000	2,00,000	4,50,000	9,000	4,500	4,500
1,00,000	1,00,000	1,00,000	2,000	1,000	1,000

***NOTE : Either IGST or CGST and SGST to be deducted**

DDOs NEED TO DEDUCT TAX AS SGST & CGST OR IGST



SITUATION :1

If GAD , Govt of Assam places an order to M/s XYZ Industries, Guwahati to supply 10 computers in Assam Bhawan , Delhi :

SITUATION	PLACE OF SUPPLIER	PLACE OF SUPPLY	DDO	TAX
1	M/S XYZ Industries, Guwahati	Assam Bhawan Delhi	GAD Govt of Assam	IGST

SITUATION :2

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:

SITUATION	PLACE OF SUPPLIER	PLACE OF SUPPLY	DDO	TAX
2	M/S ABC Enterprise, Karol Bagh , DELHI	Assam Secretariat, Assam	SAD Govt of Assam	IGST

SITUATION :3

If PWD , Jorhat Division places an order to M/s XYZ Industries, Guwahati to supply 10 computers in its Jorhat office :

SITUATION	PLACE OF SUPPLIER	PLACE OF SUPPLY	DDO	TAX
3	M/S XYZ Industries, Guwahati	PWD Jorhat Division office	PWD Jorhat Division	SGST + CGST

SITUATION :4

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

SITUATION	PLACE OF SUPPLIER	PLACE OF SUPPLY	DDO	TAX
4	M/s ABC Enterprise,Karol Bagh ,Delhi	Assam Bhawan Delhi	GAD , Govt of Assam	NO TDS

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

SITUATION	PLACE OF SUPPLIER	PLACE OF SUPPLY	DDO	TAX
1	ASSAM	DELHI	ASSAM	IGST
2	DELHI	ASSAM	ASSAM	IGST
3	ASSAM	ASSAM	ASSAM	SGST + CGST
4	DELHI	DELHI	ASSAM	NO TDS

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

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**.

RETURN DASHBOARD

Dashboard

Services ▾

GST Law

Search Taxpayer ▾

Help ▾

e-Way Bill System

Registration

Returns

Payments

User Services

Refunds

Returns Dashboard

View e-Filed Returns

Track Return Status

Dashboard Returns

English

File Returns

Financial Year*

2017-18 ▾

Return Filing Period*

March ▾

SEARCH

* Indicates Mandatory Fields

Return for Tax Deducted at Source
GSTR7

Due Date - 10/04/2018

PREPARE ONLINE

PREPARE OFFLINE

RETURN DASHBOARD



Goods and Services Tax

Skip to Main Content

ANGAD JASBIRSINGH A

Dashboard Services GST Law Search Taxpayer Help e-Way Bill System

Dashboard Returns GSTR-7

English

GSTR-7 - Return for Tax Deducted at Source

GSTIN - 24AJIPA1572ECDP
FY - 2017-18
Due Date - 10/04/2018

Legal Name - ANGAD JASBIRSINGH ARORA
Return Period - March

Trade Name - TRADE
Status - Not Filed

GSTR-7 -TDS Details

** Important Notice: If the TDS records are more than 500 . Please check [here](#)

3. Details of the tax deducted at source 0

Integrated Tax ₹0.00	Central Tax ₹0.00
State/UT Tax ₹0.00	Total Amount Paid to Deductee ₹0.00

4. Amendments to TDS Details 0

Integrated Tax ₹0.00	Central Tax ₹0.00
State/UT Tax ₹0.00	Total Amount Paid to Deductee ₹0.00

5,6. Payment of tax

Tax payable ₹-	Interest payable ₹-
Late fee payable ₹-	Total amount paid ₹-

8. Debit entries in electronic cash ledger for TDS/interest payment

Tax paid in cash ₹0.00	Interest ₹0.00
Late Fees ₹0.00	

BACK TO FILE RETURNS

PREVIEW DRAFT GSTR7

PROCEED TO FILE

© 2016-17 Goods and Services Tax Network

Site Last Updated on

Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+



RETURN DASHBOARD

GSTR-7 -TDS Details

** Important Notice: If the TDS records are more than 500 , Please check [here](#)

3. Details of the tax deducted at source 0

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	Total Amount Paid to Deductee
₹0.00	₹0.00

4. Amendments to TDS Details 0

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	Total Amount Paid to Deductee
₹0.00	₹0.00

5,6. Payment of tax

Tax payable	Interest payable
₹-	₹-
Late fee payable	Total amount paid
₹-	₹-

TDS DETAILS



No Record found for the provided Inputs.



ADD

BACK TO GSTR 7 TILES

RETURN DASHBOARD

Dashboard > Returns > GSTR-7 > TDS > Add

English

TDS Details - ADD

GSTIN of Deductee *

07AJIPA1572EO1X

Receiver Name

ANGAD JASBIRSINGH ARORA

Amount paid to deductee on which tax is deducted (₹) *

Integrated Tax (₹) *

Central Tax (₹)

State/UT Tax (₹)

SAVE

BACK

Dashboard > Returns > GSTR-7 > TDS > Add

English

TDS Details - ADD

GSTIN of Deductee *

24BDDPA0314AFZG

Receiver Name

Jayaraman abirami

Amount paid to deductee on which tax is deducted (₹) *

Integrated Tax (₹)

Central Tax (₹)

State/UT Tax (₹)

SAVE



BACK

RETURN DASHBOARD

TDS DETAILS



Processed TDS Details

GSTIN of Deductee	Amount paid to deductee on which tax is deducted (₹)	Amount of tax deducted at source			Actions
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	
18AJIPA1572E7ZE	1,00,000.00	2,000.00	0.00	0.00	 

ADD

BACK TO GSTR 7 TILES

RETURN DASHBOARD

GSTR-7 -TDS Details

** Important Notice: If the TDS records are more than 500 . Please check [here](#)

3. Details of the tax deducted at source **1**

Integrated Tax	Central Tax
₹2,000.00	₹0.00
State/UT Tax	Total Amount Paid to Deductee
₹0.00	₹1,00,000.00

4. Amendments to TDS Details **0**

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	Total Amount Paid to Deductee
₹0.00	₹0.00

5,6. Payment of tax

Tax payable	Interest payable
₹-	₹-
Late fee payable	Total amount paid
₹-	₹-



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

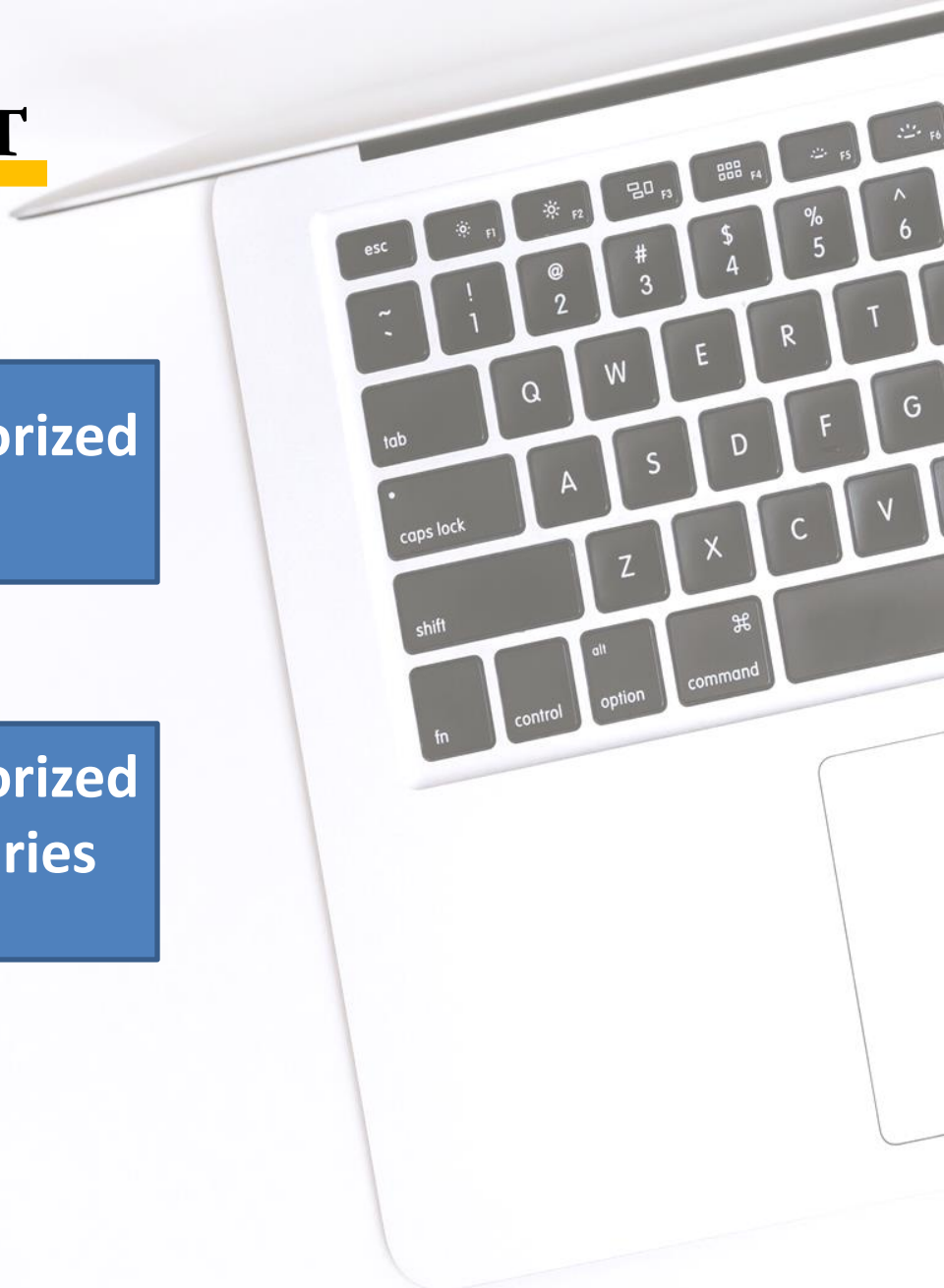
❖ MODE OF PAYMENT

- 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 :

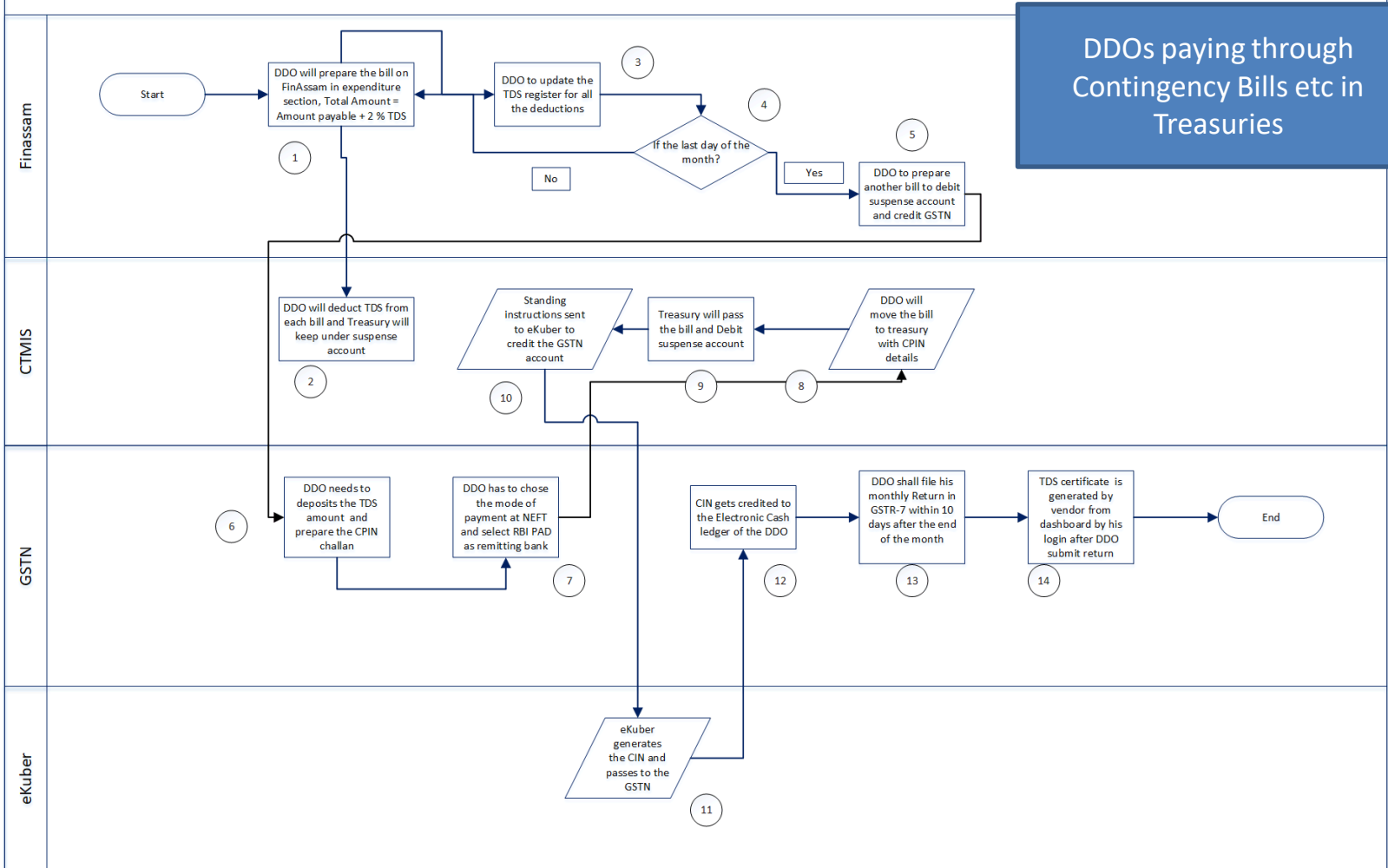
I. PAYMENT BY DDO (NON WORK TREASURY)

- 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

FLOW CHART

Deduction process for DDOs drawing from Treasuries through Bills – Non works



The DDO shall prepare the Bill based on FinAssam

» BENEFICIARY DETAILS ^

Beneficiary Name	<input type="text" value="Test Details Pvt. Ltd."/>	Address	<input type="text" value="Guwahati, Assam"/>
Bank Name	<input type="text" value="State Bank of India"/>	Bank Branch	<input type="text" value="Khanapara"/>
Account Number	<input type="text" value="20015629XXX"/>	Account IFSC	<input type="text" value="SBIN0000XX"/>
Vendor GSTIN	<input type="text" value="29ABCDE1234F2Z5"/>	Vendor PAN	<input type="text" value="ABCDE1234F"/>

» BILL VOUCHER DETAILS

#	Invoice No *	Invoice Date *	Amount *	FS Number	Remarks
1	<input type="text" value="12A"/>	<input type="text" value="29-09-2018"/>	<input type="text"/>	<input type="text" value="FS.123/20XX"/>	<input type="text" value="GST BILL INTEGRATION - TEST 1"/>
2	<input type="text" value="12B"/>	<input type="text" value="29-09-2018"/>	<input type="text"/>	<input type="text" value="FS.124/20XX"/>	<input type="text" value="GST BILL INTEGRATION - TEST 2"/>
3	<input type="text" value="45 Characters"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="Financial Sanction No"/>	<input type="text" value="100 Characters"/>
4	<input type="text" value="45 Characters"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="Financial Sanction No"/>	<input type="text" value="100 Characters"/>

#	Invoice No	Invoice Date	CGST	SGST	IGST	TDS on GST	Central Sales Tax	Forest Royalty	Income Tax (At Source)	State Sales Tax	VAT	Security Deposit
1	12A	29-09-2018	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	12B	29-09-2018	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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, 201

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

DDO CODE : XXX/AAT/002

Bill No 1002 dated 29-09-2018

#	Detailed HOA	Beneficiary Details	Voucher Details	Description of Charge	Pay Amount	Deduction										Net Amount
						CGST	SGST	IGST	TDS on GST	Central Sales Tax	Forest Royalty	Income Tax (At Source)	State Sales Tax	VAT	Security Deposit	
1	14-00	Test Details Pvt. Ltd. Guwahati, Assam 29ABCDE1234F2Z5	12A dated 29-09-2018	GST BILL INTEGRATION - TEST 1	XXXXX.XX	0.00	0.00	0.00	XX.XX	0.00	0.00	0.00	0.00	0.00	0.00	XXXXX.XX
			12B dated 29-09-2018	GST BILL INTEGRATION - TEST 2	XXXXX.XX	0.00	0.00	0.00	XX.XX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL					XXXXX.XX	0.00	0.00	0.00	XX.XX	0.00	0.00	0.00	0.00	0.00	0.00	XXXXX.XX

The DDO can download a Register in Annexure 'A' from FinAssam to keep record of all TDS deductions made during the month.

Annexure 'A'

Record to be maintained by the DDO for filing of GSTR7

Sl. No.	GSTIN of the Deductee	Trade Name	Amount paid to the Deductee on which tax is deducted	Integrated Tax	Central Tax	State Tax	Total

(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.

Annexure 'A'

Record to be maintained by the DDO for filing of GSTR7

Sl. No.	GSTIN of the Deductee	Trade Name	Amount paid to the Deductee on which tax is deducted	Integrated Tax	Central Tax	State Tax	Total

(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)

Dashboard Services ▾ **GST Law** Search Taxpayer ▾ Help ▾ e-Way Bill System

Registration **Returns** Payments User Services Refunds

Returns Dashboard View e-Filed Returns

Track Return Status

Goods & Service Tax (GST) | User | X +
https://trngreturn.gst.gov.in/returns/auth/dashboard

File Returns

Indicates Mandatory Fields

Financial Year • 2018-19 Return Filing Period • October **SEARCH**

Help

- It is not mandatory to file a "NIL" GSTR-7 return, you may not file GSTR-7 for a particular tax period if -
 - There is no tax deducted at source during the tax period; and
 - You do not wish to make any changes in records declared in earlier returns
- GSTR-7 can be prepared online and filed online. It can also be prepared on Offline Tool and then uploaded on the portal.

Return for Tax Deducted at Source GSTR7

Due Date - 10/11/2018

PREPARE ONLINE **PREPARE OFFLINE**

Important Message

Prepare Online :-
Deductor with less than or equal to 500 records per table (Table 3 and Table 4) may make use of this facility.

Steps to be taken:

- Click on 'Prepare Online';
- Fill the TDS details (Table 3) and amendments to TDS details (Table 4) related to previous periods;
- Click on 'Compute Liabilities'; and
- Click on 'Proceed to File' and File GSTR-7

Prepare Offline :-
Deductor with more than 500 records per table (Table 3 and Table 4) can prepare their return by using the offline utility and subsequently upload on GST Common Portal.

You can download the GSTR-7 offline tool from the 'Downloads' section in the pre-login page on the portal. You should have downloaded the Offline Tool and installed it on your computer.

- Click on 'Prepare Offline';
- Click on 'Download' to download auto-drafted GSTR-7 details, if any;
- Follow instructions in 'GSTR-7 offline tool' to add details and generate JSON file for upload; and
- Click on 'Upload' to upload JSON file and file the statement with help of instruction available on GSTR-7 dashboard

Deductors having records upto 500 can also use offline utility for filing GSTR-7.

29 October 2018

COMMISSIONERATE OF TAXES, ASSAM

17:05 22-10-2018

I. PAYMENT BY DDO (NON WORK TREASURY)

Goods & Service Tax (GST) | x +

https://trngreturn.gst.gov.in/returns2/auth/gstr7

Dashboard | Returns | GSTR-7 English

GSTR-7 - Return for Tax Deducted at Source

GSTIN - 07ACXPK3463AWDX	Legal Name - Mukesh Dhanjibhai Karshala	Trade Name -
FY - 2018-19	Return Period - October	Status - Not Filed
Due Date - 10/11/2018		

Steps to prepare your GSTR-7 return online

1. Click on Table 3 or Table 4 box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on Preview Draft GSTR - 7 button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on 'Download GSTR-7 details (Excel)'; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

GSTR-7 -TDS Details ** Important Notice: If the TDS records are more than 500 . Please check here [User Manual](#)

3. Details of the tax deducted at source

Number of Records :1	
Integrated Tax	Central Tax
₹4.00	₹0.00
State/UT Tax	Total Amount Paid to Deductee
₹0.00	₹200.00

4. Amendments to TDS Details

Number of Records :0	
Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	Total Amount Paid to Deductee
₹0.00	₹0.00

5&6. Payment of tax

Tax payable	Interest payable
₹-	₹-
Late fee payable	Total amount paid
₹-	₹-


8. Debit entries in electronic cash ledger for TDS/interest payment


Tax to be paid (₹)	Interest
₹0.00	₹0.00
Late Fees	
₹0.00	

Steps to file your GSTR-7 return


1. Click on Compute Liabilities ; for computation of tax and interest, if any;
2. Proceed to File button would be enabled once liabilities are computed and reflected in Table 5&6 box;
3. Click on 'Proceed to File' to pay liabilities and file the return;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return;

I. PAYMENT BY DDO (NON WORK TREASURY)


Skip to Main Content 



Goods and Services Tax

ANGAD JASBIRSINGH A 

Dashboard
Services ▾
GST Law
Search Taxpayer ▾
Help ▾
e-Way Bill System

Dashboard > Returns > GSTR-7 English 

GSTR-7 - Return for Tax Deducted at Source

GSTIN - 24AJIPA1572ECDP	Legal Name - ANGAD JASBIRSINGH ARORA	Trade Name - TRADE
FY - 2017-18	Return Period - March	Status - Not Filed
Due Date - 10/04/2018		

GSTR-7 -TDS Details ** Important Notice: If the TDS records are more than 500 . Please check [here](#)

3. Details of the tax deducted at source 1

4. Amendments to TDS Details 1

5,6. Payment of tax

<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Integrated Tax ₹2,000.00</td> <td style="width: 50%;">Central Tax ₹0.00</td> </tr> <tr> <td>State/UT Tax ₹0.00</td> <td>Total Amount Paid to Deductee ₹1,00,000.00</td> </tr> </table>	Integrated Tax ₹2,000.00	Central Tax ₹0.00	State/UT Tax ₹0.00	Total Amount Paid to Deductee ₹1,00,000.00	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Integrated Tax ₹80.00</td> <td style="width: 50%;">Central Tax ₹0.00</td> </tr> <tr> <td>State/UT Tax ₹0.00</td> <td>Total Amount Paid to Deductee ₹4,000.00</td> </tr> </table>	Integrated Tax ₹80.00	Central Tax ₹0.00	State/UT Tax ₹0.00	Total Amount Paid to Deductee ₹4,000.00	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Tax payable ₹-</td> <td style="width: 50%;">Interest payable ₹-</td> </tr> <tr> <td>Late fee payable ₹-</td> <td>Total amount paid ₹-</td> </tr> </table>	Tax payable ₹-	Interest payable ₹-	Late fee payable ₹-	Total amount paid ₹-
Integrated Tax ₹2,000.00	Central Tax ₹0.00													
State/UT Tax ₹0.00	Total Amount Paid to Deductee ₹1,00,000.00													
Integrated Tax ₹80.00	Central Tax ₹0.00													
State/UT Tax ₹0.00	Total Amount Paid to Deductee ₹4,000.00													
Tax payable ₹-	Interest payable ₹-													
Late fee payable ₹-	Total amount paid ₹-													

8. Debit entries in electronic cash ledger for TDS/interest payment

Tax paid in cash ₹0.00	Interest ₹0.00
Late Fees ₹0.00	



BACK TO FILE RETURNS
PREVIEW DRAFT GSTR7
PROCEED TO FILE

© 2016-17 Goods and Services Tax Network

Site Last Updated on

Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

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. ✕

Cash Balance

Description	Cash Balance			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Total (₹)
Tax	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Fee		0.00	0.00	0.00

Description	Tax payable (₹)	Tax Paid in cash (₹)	Interest amount payable (₹)	Interest Paid in cash (Total in ₹)	Late fee amount payable (₹)	Late fee Paid in cash (₹)
Integrated Tax	0.00	₹0	0.00	₹0		
Central Tax	0.00	₹0	0.00	₹0	5,000.00	₹0
State/UT Tax	0.00	₹0	0.00	₹0	5,000.00	₹0

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.

BACK TO GSTR 7 TILES

CREATE CHALLAN

PREVIEW DRAFT GSTR7

FILE GSTR7

CHALLAN CREATION

Skip to Main Content



Goods and Services Tax

Mukesh Dhanjibhai K

Dashboard Services GST Law Search Taxpayer Help e-Way Bill System

Dashboard > Payment > Create Challan

English

Create Challan

Saved Challan

Challan History

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	5000					5,000
IGST(0008)						0
CESS(0009)						0
Delhi SGST(0006)	5000					5,000
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



Goods and Services Tax

Mukesh Dhanjibhai K

- Dashboard
- Services
- GST Law
- Search Taxpayer
- Help
- e-Way Bill System

Dashboard > Payment > Create Challan

English

- Create Challan
- Saved Challan
- Challan History

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	5					5
IGST(0008)	10					10
CESS(0009)						0
Delhi SGST(0006)	5					5
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, PAD

SAVE GENERATE CHALLAN



Goods and Services Tax

Mukesh Dhanjibhai K

- Dashboard
- Services
- GST Law
- Search Taxpayer
- Help
- e-Way Bill System

Dashboard > Payment > Create Challan

English

Create Challan

Saved Challan

Challan History

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	5					5
IGST(0008)	10					10
CESS(0009)						0
Delhi SGST(0006)	5					5
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, PAD

SAVE

GENERATE CHALLAN

Generate Challan



Challan successfully generated

GST Challan

CPIN	Challan Generation Date	Challan Expiry Date
1810070000098	22/10/2018 16:05:06	06/11/2018

Mode of Payment :- NEFT/RTGS

Details Of Taxpayer

GSTIN/Other Id	Email Address	Mobile Number
07ACXPK3463AWDX	gXXXXXXXXXXXX@XXXXXXXXom	5XXXXX2611

Name: Mukesh Dhanjibhai Karshala
Address: XXXXXXXXXXX Delhi,110012

Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	5	0	0	0	0	5
IGST(0008)	10	0	0	0	0	10
CESS(0009)	0	0	0	0	0	0
Delhi SGST(0006)	5	0	0	0	0	5
Total Challan Amount:	₹ 20 /-					
Total Challan Amount (In Words):	Rupees Twenty Only					

NEFT/RTGS

Beneficiary Details

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

TRANSFER OF FUNDS THROUGH NEFT

Beneficiary Name	Beneficiary Account No.
GST	1810070000098
Amount	Beneficiary IFSC
20	RBISOGSTPMT

DOWNLOAD

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

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	5	0	0	0	0	5
IGST(0008)	10	0	0	0	0	10
CESS(0009)	0	0	0	0	0	0
Delhi SGST(0006)	5	0	0	0	0	5
Total Challan Amount:	₹ 20 /-					
Total Challan Amount (In Words):	Rupees Twenty Only					

NEFT/RTGS

Beneficiary Details

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

TRANSFER OF FUNDS THROUGH NEFT

Beneficiary Name	Beneficiary Account No.
GST	18100700000098
Amount	Beneficiary IFSC
20	RBIS0GSTM

DOWNLOAD

ⓘ If amount is deducted from bank account and not reflected in electronic cash ledger, please raise [grievance](#) under Grievance type **Grievance Against Payment.**



Challan Number: GST/22/102/2018-16-05-06

Details of Taxpayer

GSTIN: 07ACKPK3484WDX E-mail ID: gXXXXXXXXXXXX@XXXXXXXX.com Mobile No: SXXXXX2611
 Name(Legal): Mukesh Dhanjibhai Karshala Address: XXXXXXXXXXXX Delhi, 110012

Details of Deposit (All Amount in Rs.)

Government	Major Head	Minor Head	Tax	Interest	Penalty	Fee	Others	Total
Government of India		CGST(0000)	5	-	-	-	-	5
		SGST(0000)	10	-	-	-	-	10
		CESS(0000)	-	-	-	-	-	-
		Sub Total	15	0	0	0	0	15
Delhi		SGST(0000)	5	-	-	-	5	
Total Amount								20
Total Amount (in words)								Rupees Twenty Only

Mode of Payment

E Payment Over the Counter(OTC) NEFT / RTGS

NEFT/RTGS

Remitting Bank	RESERVE BANK OF INDIA, PAD
Beneficiary Name	GST
Beneficiary Account Number (CPIN)	1810270000008
Name of beneficiary bank	Reserve Bank of India
Beneficiary Bank's Indian Financial System Code (IFSC)	RBISS00TPTM1
Amount	20

Note: Charges to be separately paid by the person making payment.

Particulars of depositor

Name	
Designation (Status/Manager/partner etc)	
Signature	
Date	

Paid Challan Information

GSTIN	
Taxpayer Name	
Name of the Bank	
Amount	
Bank Reference No (BRN)/UTR	
CIN	

Payment Date: _____

Bank Ack No. _____
 (For Cheque / DD deposited at Bank's counter)

GOODS AND SERVICES TAX

Mandate Form for making GST Payment through NEFT/RTGS Mode
 (See Rule ---)

(Valid Till Date : 06/11/2018)

I hereby authorize RESERVE BANK OF INDIA, PAD to remit an Amount of Rs 20 (Rupees in words) (Rupees Twenty Only) through [] NEFT [] RTGS as per details given below:
 [] Cheque [] Debit my/our Account

DETAILS OF APPLICANT/REMITTER

Name of the Remitter	Mukesh Dhanjibhai Karshala
Account Number	
Cheque Number	
Cheque Date	
Address	XXXXXXXXXX Delhi, 110012
Contact No.	SXXXXX2611

DETAILS OF BENEFICIARY

Beneficiary Name	GST
Beneficiary Account No (CPIN)	1810270000008
Beneficiary Bank Name	Reserve Bank of India
Beneficiary IFSC Code(11 digit)	RBISS00TPTM1
Amount	20

Signature: _____
 Date: _____

FOR BANK'S USAGE

Date and time of receipt of NEFT/RTGS request	
Transaction Amount	
NEFT/RTGS Charges	
Total Debit to Customer	
NEFT/RTGS initiation date & time	
NEFT/RTGS unique transaction number (UTR No.)	

Instruction for Banks/Customer:

1. No change is allowed in the NEFT/RTGS details by the customer or the originating bank. The transaction is liable to be effected in case of any change in the NEFT/RTGS details.

FILING OF GSTR-7

Returns

5,6. Payment of tax

Cash Balance

Description	Cash Balance			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Total (₹)
Tax	99,700.00	1,00,000.00	1,00,000.00	2,99,700.00
Interest	99,973.00	1,00,000.00	1,00,000.00	2,99,973.00
Fee		85,000.00	85,000.00	1,70,000.00

Description	Tax payable (₹)	Tax Paid in cash (₹)	Interest amount payable (₹)	Interest Paid in cash (Total in ₹)	Late fee amount payable (₹)	Late fee Paid in cash (₹)
Integrated Tax	2,040.00	₹2,040	84.00	₹84		
Central Tax	0.00	₹0	0.00	₹0	5,000.00	₹5,000
State/UT Tax	0.00	₹0	0.00	₹0	5,000.00	₹5,000

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



Goods and Services Tax

Mukesh Dhanjibhai K

- Dashboard
- Services
- GST Law
- Search Taxpayer
- Help
- e-Way Bill System

Dashboard

Last logged in on 22/10/2018 15:56

Currently logged in from IP: 164.100.149.238

Welcome Mukesh Dhanjibhai Karshala to GST Common Portal

Mukesh Dhanjibhai Karshala
07ACXPK3463AWDX

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

[View Profile](#)

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

Quick Links

- [Check Cash Balance](#)
- [Liability ledger](#)

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.

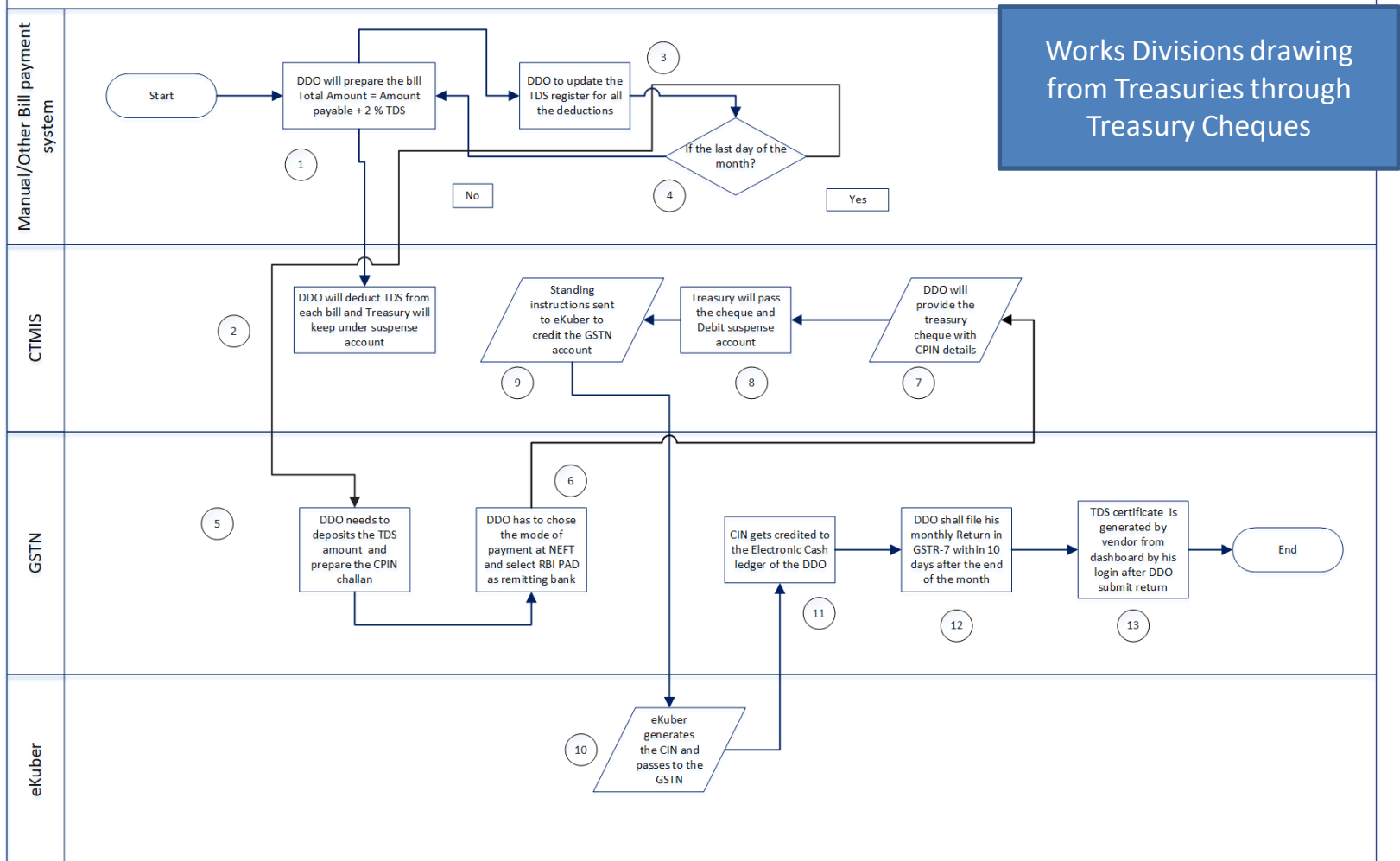
Annexure 'A'

Record to be maintained by the DDO for filing of GSTR7

Sl. No.	GSTIN of the Deductee	Trade Name	Amount paid to the Deductee on which tax is deducted	Integrated Tax	Central Tax	State Tax	Total

(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



Works Divisions drawing from Treasuries through Treasury Cheques

Creation of CPIN

Goods & Service Tax (GST) | Servi x Goods & Service Tax (GST) | BO x Goods & Services Tax (GST) | Payi x +

Goods And Services Tax Network [IN] | https://payment.gst.gov.in/payment/auth/

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)						
IGST(0008)						
CESS(0009)						
Assam SGST(0006)						
Total Challan Amount:	₹					
Total Challan Amount (In Words):						

Payment Modes *

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

Remitting Bank *

RESERVE BANK OF INDIA, PAD x

SAVE GENERATE CHALLANS

Go to Settings to activate Windows

11:57 01-10-2018

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

Skip to Main Content 

 **Goods and Services Tax** Mukesh Dhanjibhai K ▾

Dashboard Services ▾ GST Law Search Taxpayer ▾ Help ▾ e-Way Bill System

Dashboard > Payment > Create Challan English

Create Challan Saved Challan Challan History

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	5					5
IGST(0008)	10					10
CESS(0009)						0
Delhi SGST(0006)	5					5
Total Challan Amount:	₹ 20 /-					
Total Challan Amount (In Words):	Rupees Twenty Only					

Payment Modes •

E-Payment ✓

Over The Counter

Activate Windows
Go to PC settings to activate Windows.

GENERATION OF CHALLAN

Create Challan Saved Challan Challan History

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	5					5
IGST(0008)	10					10
CESS(0009)						0
Delhi SGST(0006)	5					5
Total Challan Amount:	₹ 20 /-					
Total Challan Amount (In Words):	Rupees Twenty Only					

Payment Modes

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

SAVE **GENERATE CHALLAN**

© 2018-19 Goods and Services Tax Network Site Last Updated on 01-10-2018 Designed & Developed by GSTN Activate Windows

GENERATION OF CHALLAN

Challan successfully generated

GST Challan

CPIN	Challan Generation Date	Challan Expiry Date
18100700000100	22/10/2018 22:42:15	06/11/2018

Mode of Payment :- E-Payment

Details Of Taxpayer

GSTIN/Other Id	Email Address	Mobile Number
07ACXPK3463AWDX	gXXXXXXXXXXXX@XXXXXXXXom	5XXXXX2611

Name	Address
Mukesh Dhanjibhai Karshala	XXXXXXXXXX Delhi,110012

Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	5	0	0	0	0	5
IGST(0008)	10	0	0	0	0	10
CESS(0009)	0	0	0	0	0	0
Delhi SGST(0006)	5	0	0	0	0	5
Total Challan Amount:	₹ 20 /-					
Total Challan Amount (In Words):	Rupees Twenty Only					

Select Mode of E-Payment *

Net Banking

DOWNLOAD

MAKE PAYMENT

Activate Windows
Go to PC settings to activate Wi

GENERATION OF CHALLAN

IGST(0008)	10	0	0	0	0	10
CESS(0009)	0	0	0	0	0	0
Delhi SGST(0006)	5	0	0	0	0	5
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
- DENA 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.

DOWNLOAD

MAKE PAYMENT

Activate Windows
Go to PC settings to activate

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

ANDHRA BANK

BANK OF BARODA

BANK OF MAHARASHTRA

CENTRAL BANK OF INDIA

DENA 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

Terms and Conditions apply.

DOWNLOAD

MAKE PAYMENT

ⓘ If amount is deducted from bank account and not reflected in electronic cash ledger, please raise [grievance](#) under Grievance Type **Grievance Against Payment.**

E-PAYMENT



qdNbnX

Proceed

Enter the Text Appearing in the images above.

Activate Windows
Go to PC settings to activate Windows.

Designed, Developed & Maintained By- Canara Bank (V.2.0)

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.

Annexure 'A'

Record to be maintained by the DDO for filing of GSTR7

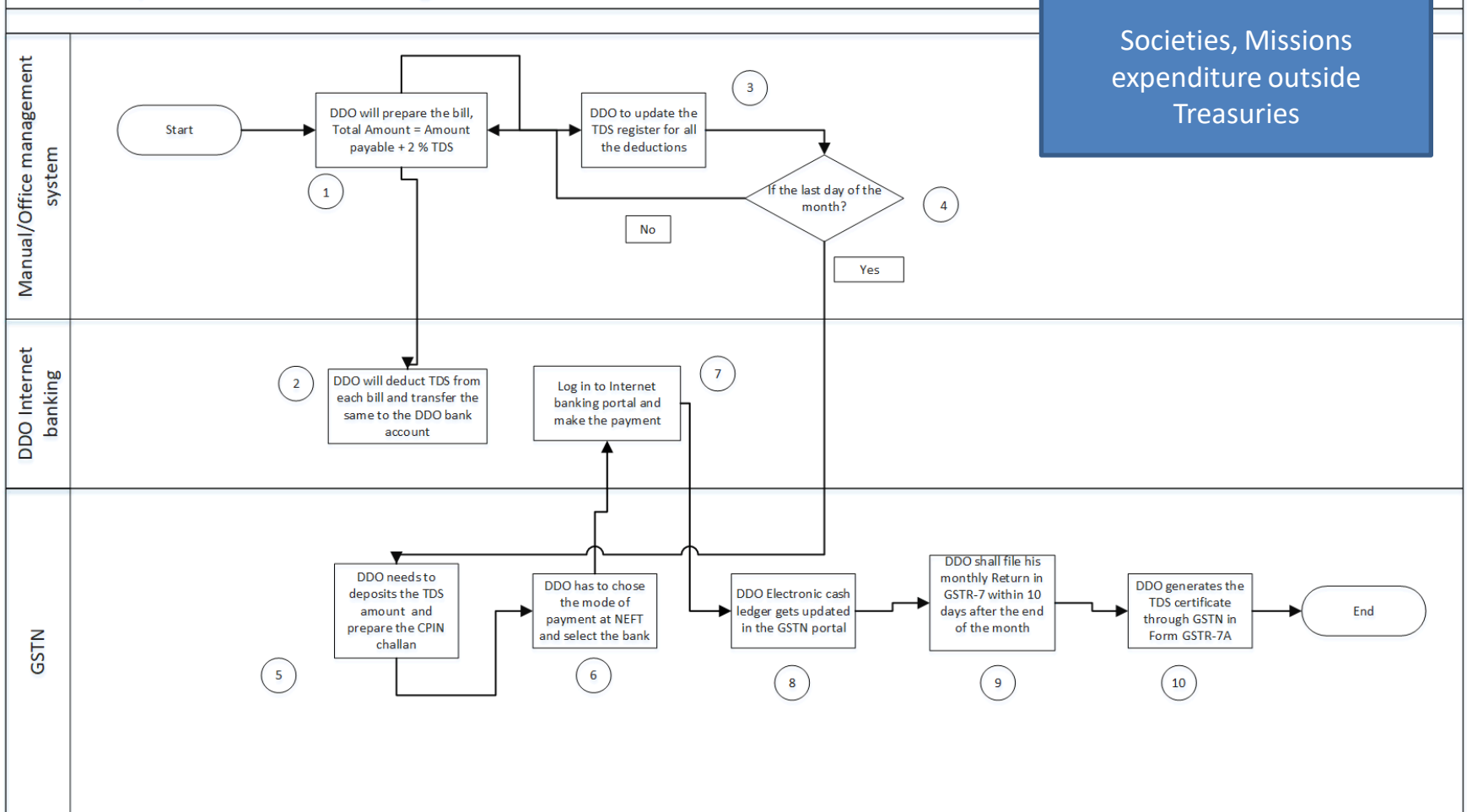
Sl. No.	GSTIN of the Deductee	Trade Name	Amount paid to the Deductee on which tax is deducted	Integrated Tax	Central Tax	State Tax	Total

(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.

Deduction process for DDOs drawing from the individual bank accounts



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)

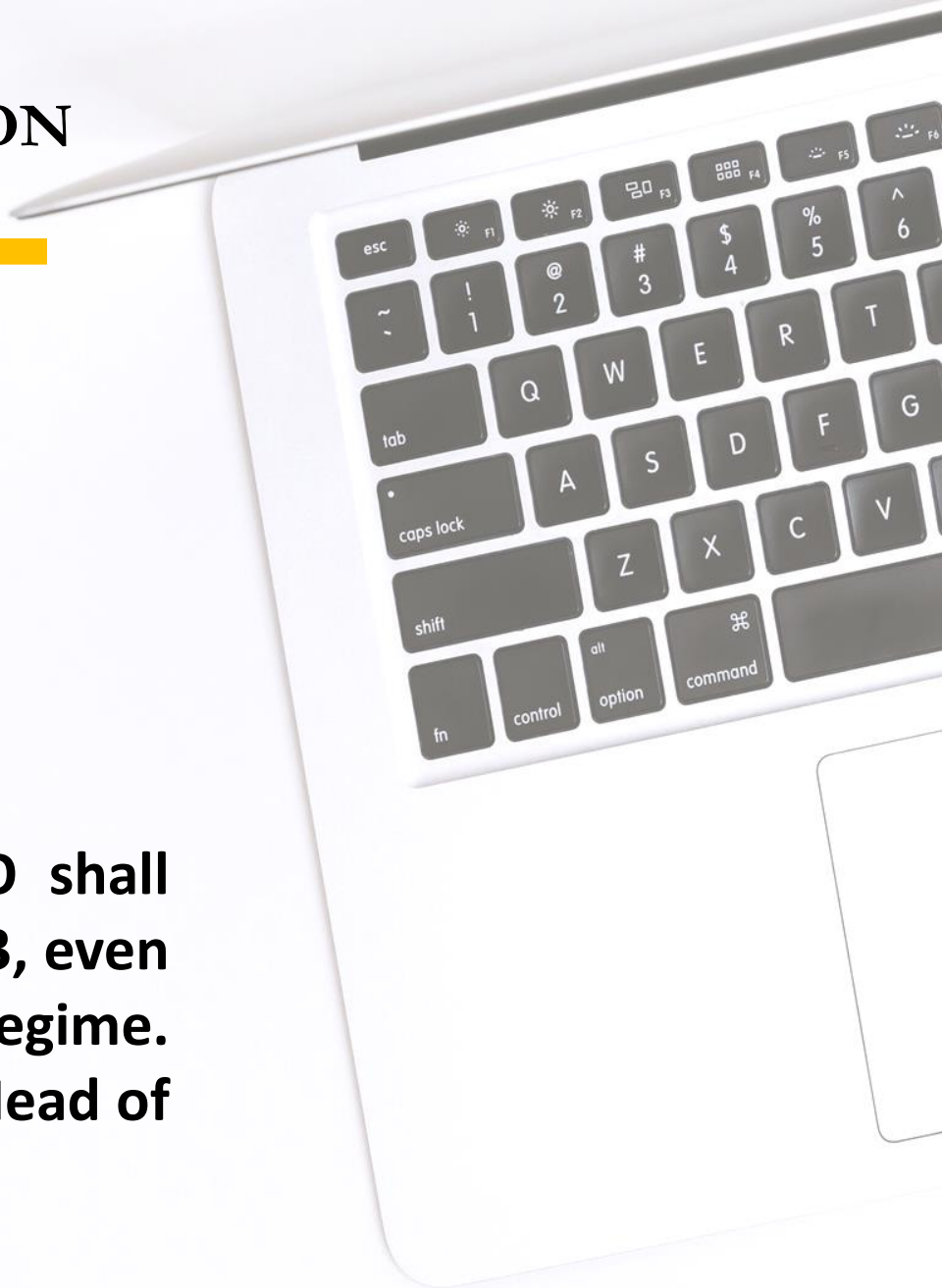
Date of Invoice : 15/05/2017

(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 1st October,2018

Illustration :

Date of Supply : 12/09/2018

(During GST but before 1st October,2018)

Date of Invoice : 15/09/2018

(During GST but before 1st October,2018)

Date of payment : 15/10/2018

(During GST but after 1st October,2018)

In the above case, the DDO shall not deduct TDS under GST, even if the payment is made after 1st October,2018.

No TDS in such cases

NEW UPDATE ON TDS

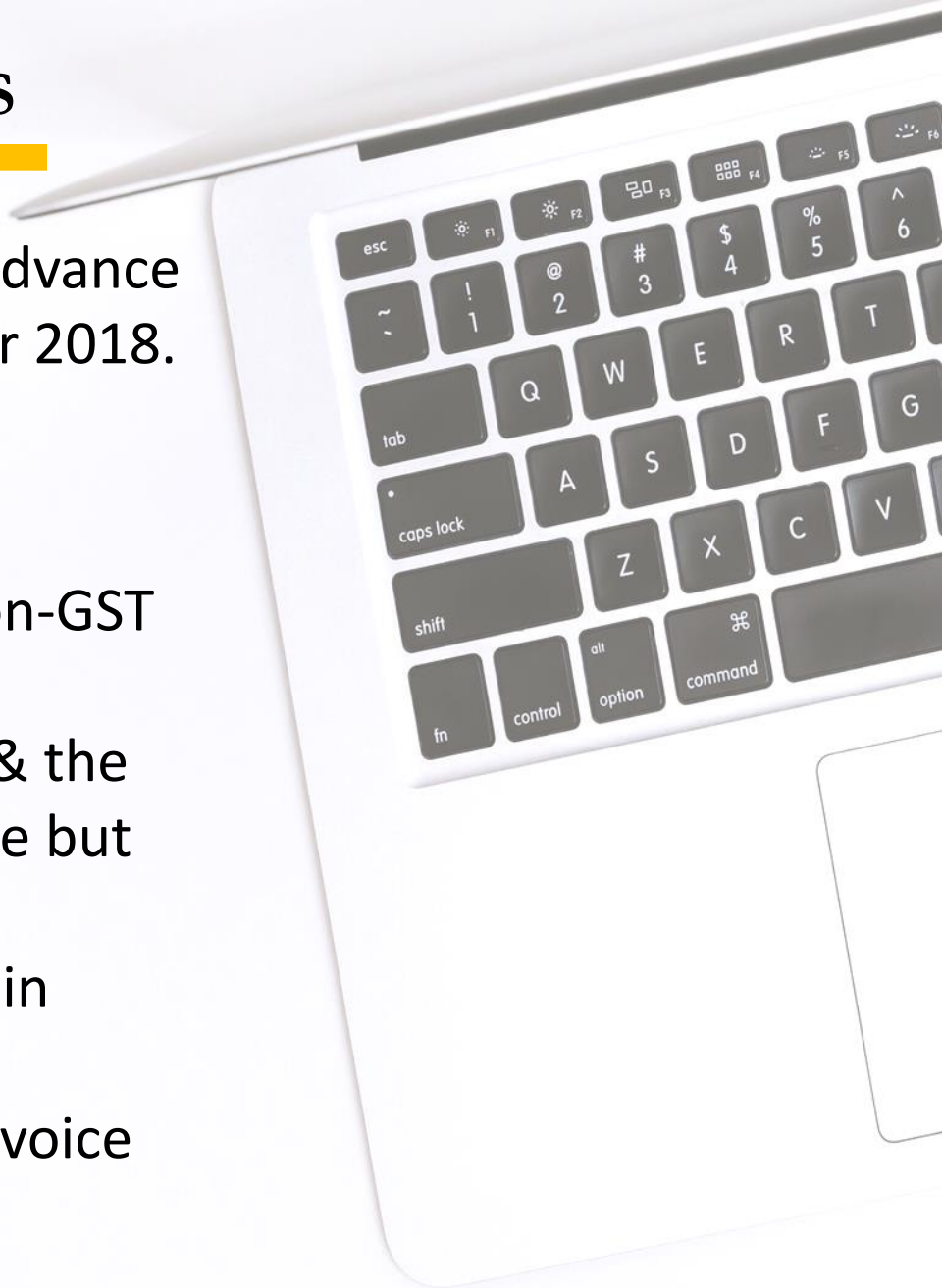


NEW UPDATE ON TDS

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

NO TDS IS APPLICABLE

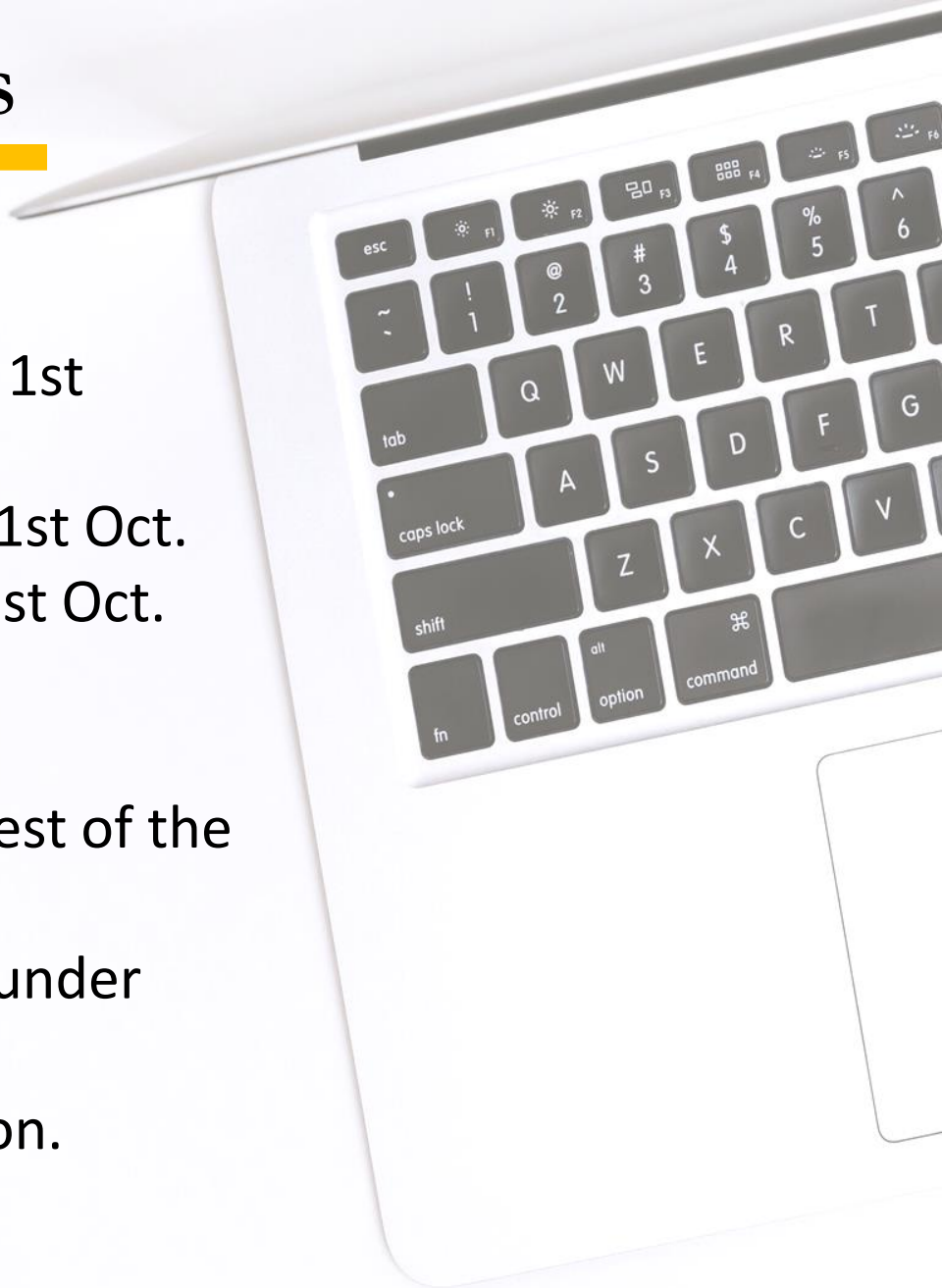
- ❖ If the supply is exempted or Non-GST supply.
- ❖ Where the location of supplier & the place of supply is in the same State but different from the deductor.
- ❖ On goods /services as specified in Schedule III.
- ❖ Where payment relates to an invoice issued before 1st Oct,2018.



NEW UPDATE ON TDS

NO TDS IS APPLICABLE

- ❖ Amount paid in advance before 1st October, 2018.
- ❖ Amount paid in advance before 1st Oct. 2018 and tax invoice issued after 1st Oct. 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.



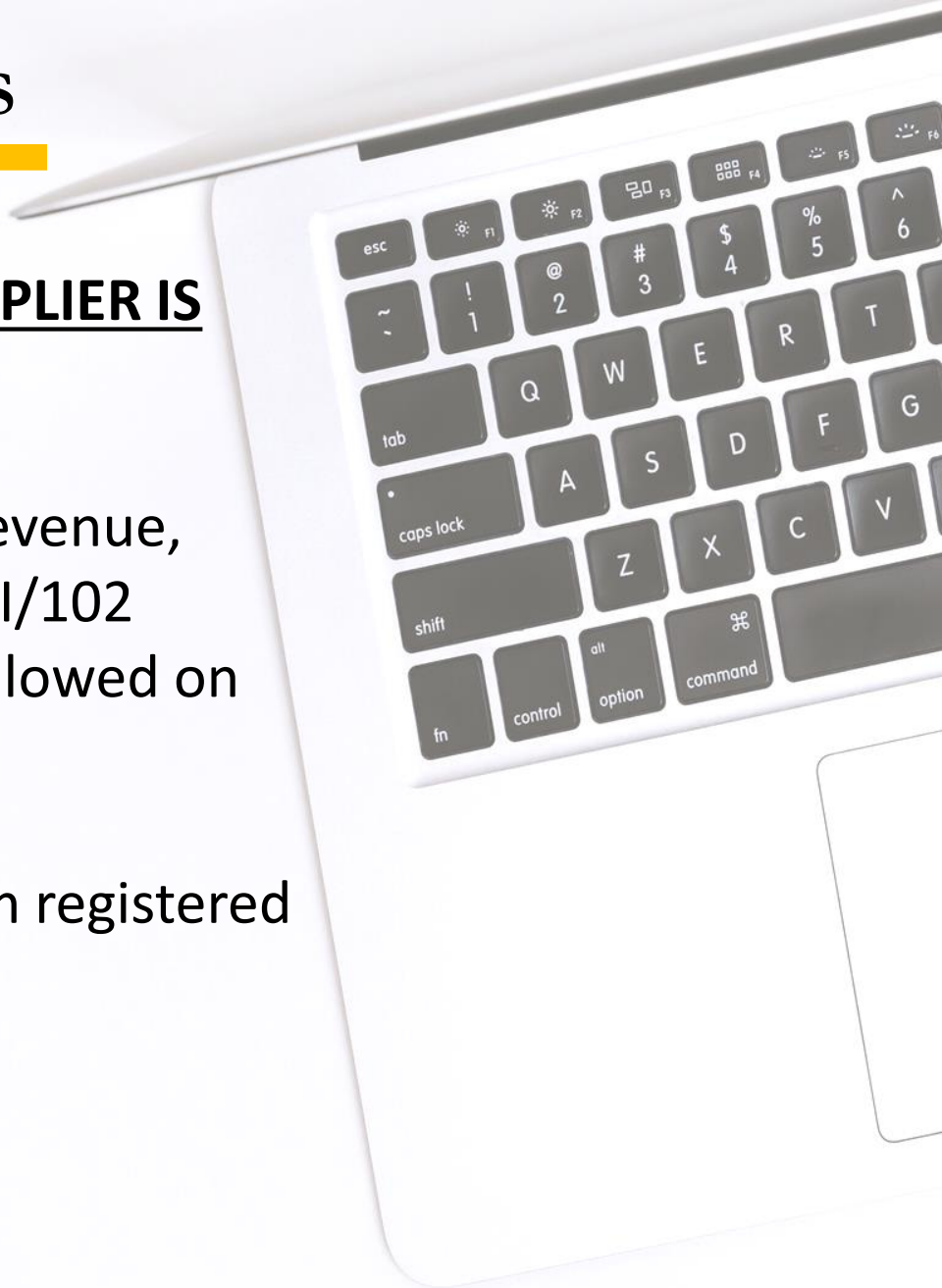
NEW UPDATE ON TDS



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



GOVERNMENT OF ASSAM
FINANCE (TAXATION) DEPARTMENT

No.FTX.56/2017/Pt-III/102


ORDER

Dated Dispur, the 14th June, 2018

Goods and Services Tax (GST) has been introduced in Assam with rest of the country w.e.f. 1st July, 2017 which amalgamates various Central and State indirect taxes. GST is applicable on all commodities and services except Alcoholic liquor for human consumption and five petroleum products such as Petroleum crude, Natural gas, High Speed Diesel, Motor Spirit (Petrol) and Aviation Turbine Fuel which are still being taxed under the existing VAT and CST Acts. A supplier of taxable goods and services in Assam is made liable to pay GST under section 9 of the Assam GST Act, 2017 and he is required to obtain registration under section 22 of the said Act.

Hence, all Administrative Departments of Government of Assam and their subordinate Directorates/Offices/Agencies etc. (including institutions receiving Grants-in- aids from Government of Assam), all PSUs are requested to ensure that procurement of goods and services are made from suppliers registered under the GST Act holding an active GST Identification Number (GSTIN) in order to protect the revenue due to the Government. Moreover, any tender document relating to supply of goods and/or services including works contract (deemed supply of services) shall invariably require a supplier to quote his GST Registration Number i.e. GSTIN and furnish a copy of such Registration Certificate. The GST Registration Number (GSTIN) can be verified in "Search Taxpayer" field of the GST Portal (www.gst.gov.in).

It is mentioned that similar requirement even existed under the erstwhile Assam VAT Act.

Sd/- V. B. PYARELAL
Additional Chief Secretary to the Government of Assam,
Finance Department

Memo No.FTX.56/2017/Pt-III/102-A

Dated Dispur, the 14th June, 2018

Copy to:-

1. All Administrative Departments.
2. All Heads of the Departments.
3. All Public Sector Undertakings.
4. The Commissioner of Taxes, Assam, Kar-Bhawan, Dispur, Guwahati-6.
5. The Joint Secretary to the Govt. of Assam, "e-Governance Unit", Finance Department for information.

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 (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. 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

1

Govt Order
No:
ECF.85105/2
018/22
dated
10/10/2018
on
Guidelines
for
deduction
and deposit
of TDS by
DDOs

- 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 E-mail 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.assaam.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 drawal 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 drawal 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**

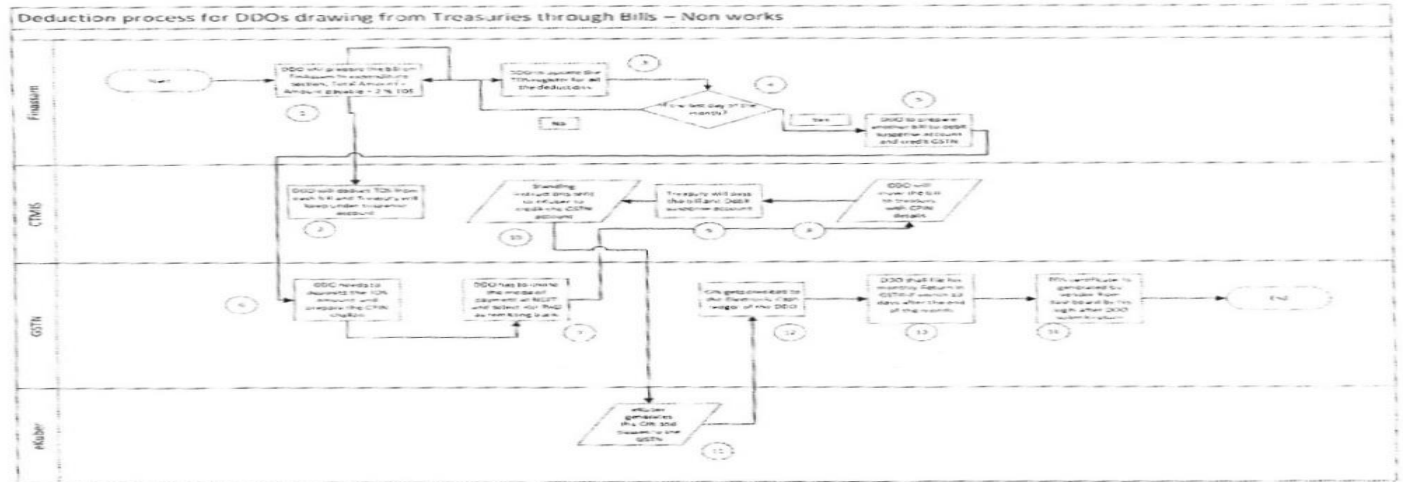
Individual Bill-wise Deduction and its Deposit of TDS will be made by the DDOs drawing their claim from Treasuries. DDOs will have to generate a single month wise CPIN (Challan) from GST portal in respect of TDS deduction from the Bill. In this regard, the following process will be adopted:

- 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 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 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 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.



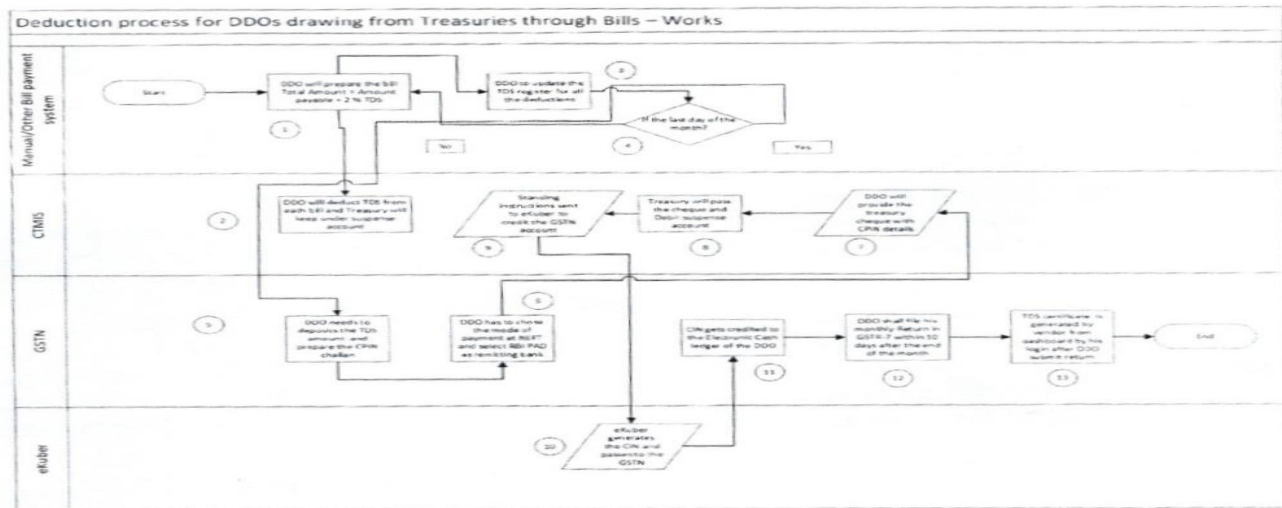
b) Deduction & Deposit process for Works, Forest divisions & P.L. Administrations

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.

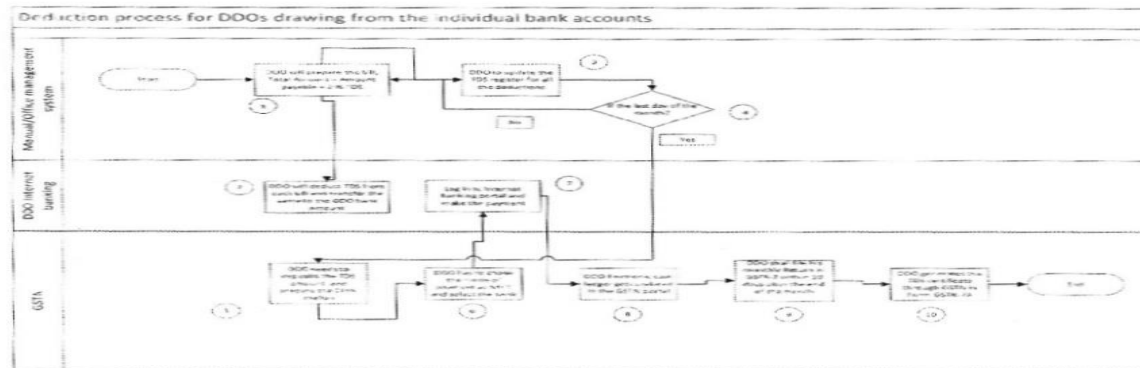


c) Deduction & Deposit process for Societies, Corporations etc. (Non-Treasury Transactions)

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 Hea
 - 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.

Rajiv Bra 10/10/18

Additional Chief Secretary to the Government of Assam
Finance Department

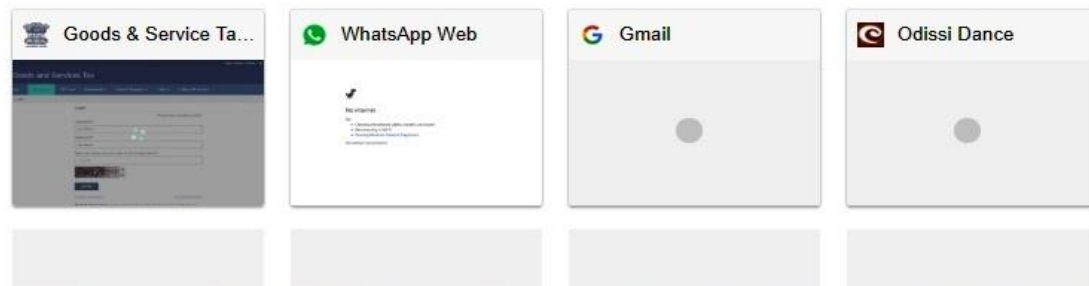
Annexure A

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

Sl. No.	GSTIN of the Deductee	Trade Name	Amount paid to the Deductee on which tax is deducted	Integrated Tax	Central Tax	State Tax	Total
1	2	3	4	5	6	7	8

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

www.tax.assam.gov.in/AssamTimsInfo/index.html

GOVERNMENT OF ASSAM
COMMISSIONERATE OF TAXES



Home Acts Rules Schedules Tax Rates Forms Notifications Clarifications Circulars New Website

- e-Services
- G2G Service
- Dealer Search
- Statutory Form Search
- User Manual
- About Us
- Feedback/Contact us
- Links of Related sites
- Industrial Concession
- Composition Schemes
- RTI
- Right to Public Service
- Liquidation of arrear du
- New ACT
- Ease of doing Bussiness



Information

» E-way Bill on inter-state movement is introduced w.e.f. 01-04-2018.

E-way Bill on intra-state movement is introduced w.e.f. 16-05-2018.

» Distribution of GST Taxpayers between Central & State Government. **NEW**

» List Of Nodal Officers For TDS matter under GST **NEW**

GOODS AND SERVICES TAX

Circulars/Orders/Notifications	GST Acts, FAQs	Miscellaneous
<ul style="list-style-type: none"> ⊕ GST NOTIFICATIONS ⊖ LATEST CIRCULARS/ORDERS/NOTIFICATIONS NEW ⊖ NOTIFICATION BY COMMISSIONER OF TAXES ON GST ⊖ CIRCULAR BY COMMISSIONER OF TAXES ON GST 	<ul style="list-style-type: none"> ⊖ Assam GST Act 2017 ⊖ CGST Act ⊖ IGST Act ⊖ GST Compensation Act ⊖ GST Latest Updates 	<ul style="list-style-type: none"> ⊕ Distribution of GST Taxpayers between Central & State Government NEW ⊖ Circle wise list of State Taxpayers after distribution. NEW ⊖ Duties & Responsibilities of DDOs on TDS ⊖ HelpDesk For DDOs/Taxpayer

ON THE HOME PAGE THERE IS A HYPER LINK WITH TITLE – Duties and Responsibilities of DDO on TDS

The screenshot shows the Assam Tax Market website. The main banner is titled "Lower Prices Under GST" and features a "GST Rates Slashed" section with images of various goods. Below the banner is a table with three columns: "Circulars/Orders/Notifications", "GST Acts, FAQs", and "Miscellaneous". The "Miscellaneous" column contains a link titled "Duties & Responsibilities of DDOs on TDS", which is highlighted with a red box. A large red arrow points to this link with the text "Double Click the Link".

Circulars/Orders/Notifications	GST Acts, FAQs	Miscellaneous
<ul style="list-style-type: none">⊕ GST NOTIFICATIONS⊖ LATEST CIRCULARS/ORDERS/NOTIFICATIONS NEW⊖ NOTIFICATION BY COMMISSIONER OF TAXES ON GST.⊖ CIRCULAR BY COMMISSIONER OF TAXES ON GST⊖ ORDER BY COMMISSIONER OF TAXES ON GST	<ul style="list-style-type: none">⊖ Assam GST Act 2017⊖ CGST Act⊖ IGST Act⊖ GST Compensation Act⊖ GST Latest Updates⊖ GST FAQs in Assamese⊖ Tweet GST FAQs	<ul style="list-style-type: none">⊖ Distribution of GST Taxpayers between Central & State Government NEW⊖ Circle wise list of State Taxpayers after Distribution. NEW⊖ Duties & Responsibilities of DDOs on TDS⊖ HelpDesk For DDOs/ Taxpayer⊖ DSC Registration for Officers.⊖ Installation & Usage Guide of DSC.

Can be downloaded for ready reference

GOVERNMENT OF ASSAM
COMMISSIONERATE OF TAXES



GST GUIDELINES

Subject/Download PDF

ASSAM GST GUIDELINES



DUTIES & RESPONSIBILITIES OF TAX DEDUCTOR UNDER GST ACT, 2017.



PAYMENT MODULES FOR TAX DEDUCTORS UNDER GST Act, 2017



GUIDELINES FOR DEDUCTION AND DEPOSIT OF TDS BY THE DDO UNDER GST ISSUED BY FINANCE DEPARTMENT, GOVERNMENT OF ASSAM.

