



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

E

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



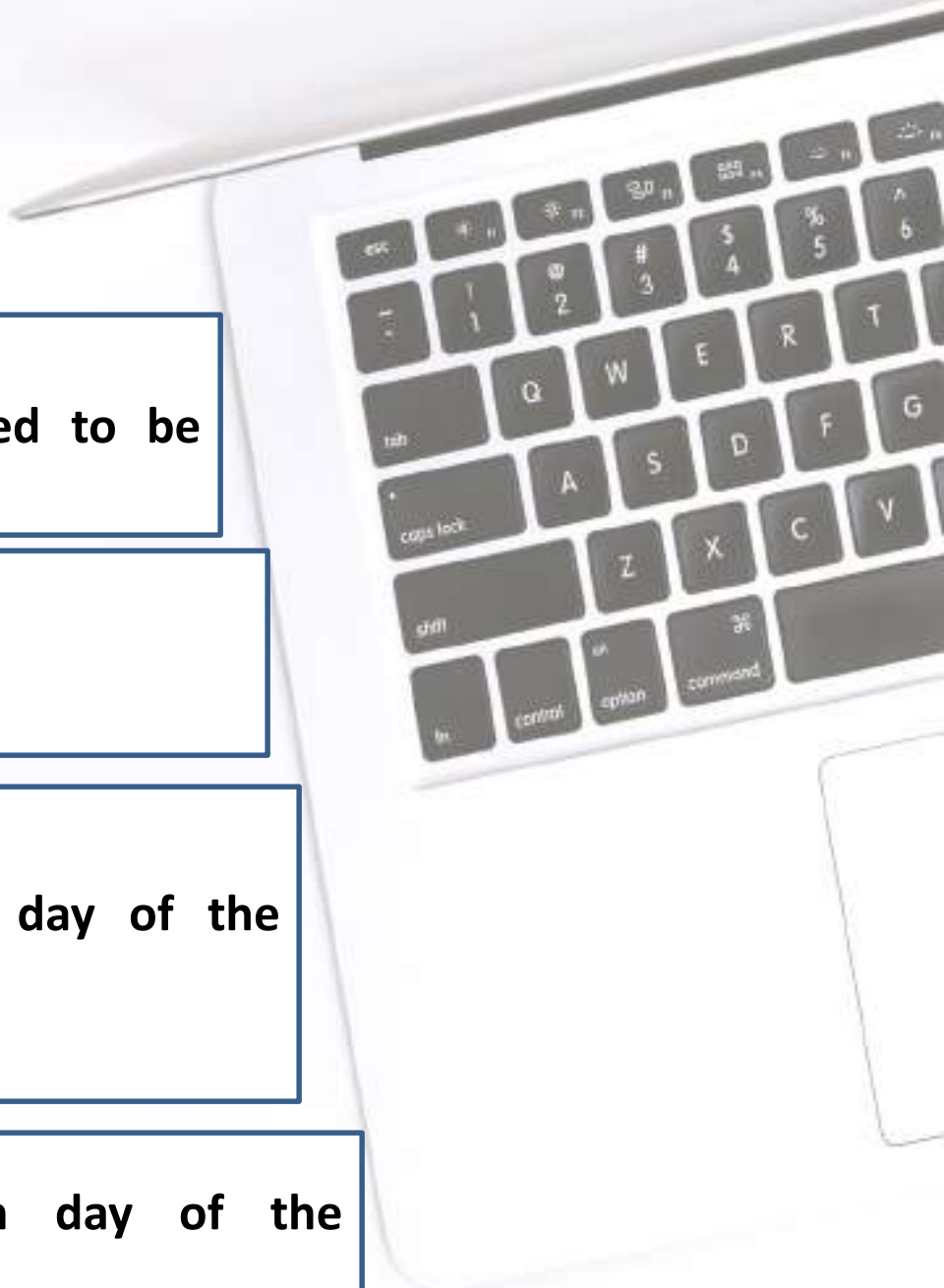
DUTIES OF A DDO

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

1 **TAN** (Tax Deduction and Collection Account Number) issued under the Income Tax Act, 1961.

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.



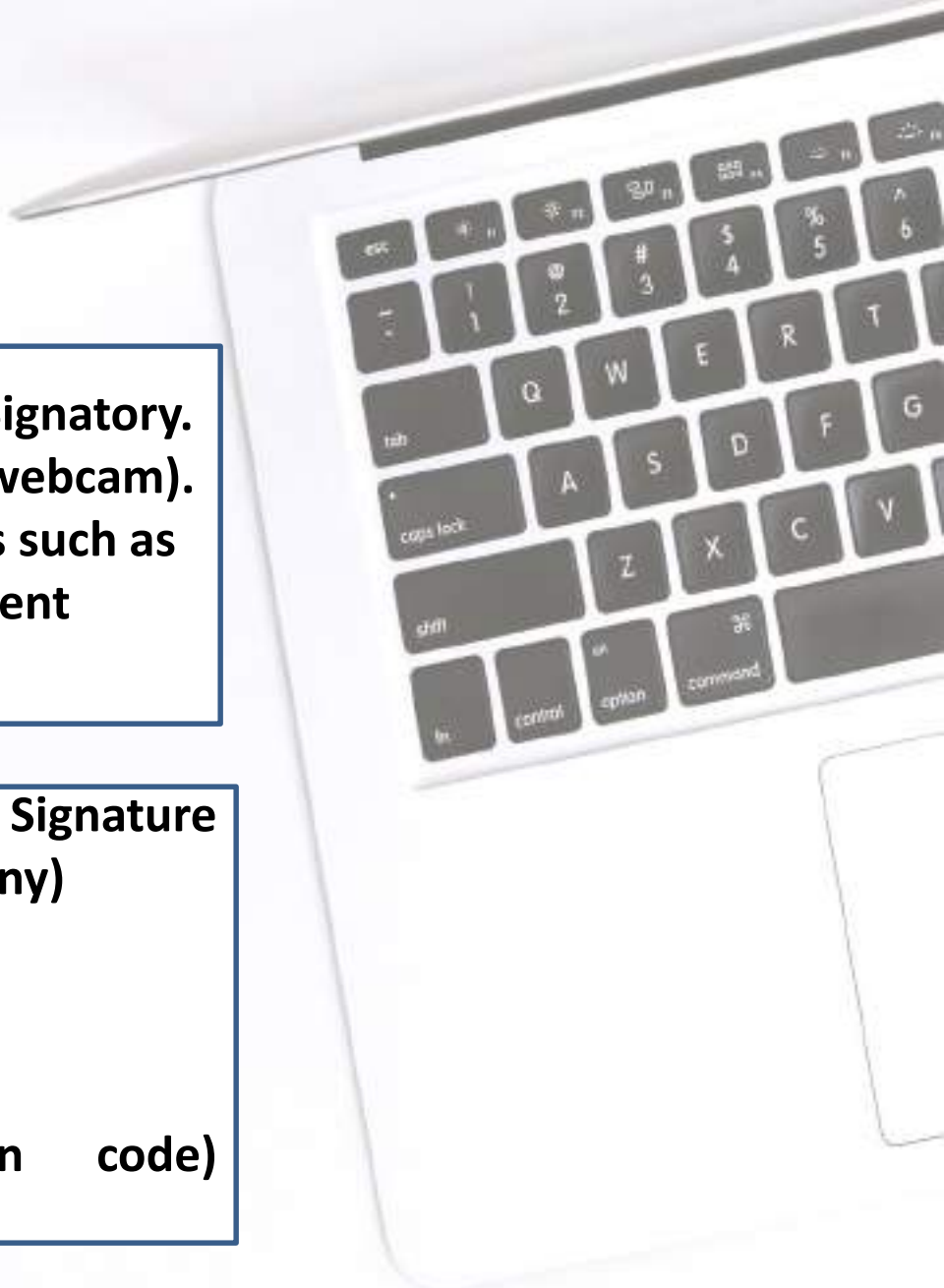
CHECK LIST FOR OBTAINING REGISTRATION

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 Tax Deduction and Collection Account Number (TAN) issued under Income Tax Act, 1961.
- ❖ 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
- i. PAN : To enter the PAN of the office, if the office is also a business entity e.g. ASTC, APDCL.
- ii. TAN : TAN (Tax Deduction and Collection Account Number) issued under the Income Tax Act, 1961 e.g. SHLC00672A
- iii. Email Address : To enter the email id of the office. e.g. cotassam@yahoo.com
- iv. 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.

Filing TDS
Registration
Application

TYPE www.gst.gov.in IN THE ADDRESS BAR OF THE WEB BROWSER



Goods and Services Tax

Login

Home

Services

Notifications & Circulars

Acts & Rules

Grievance

Registration

Payments

User Services

New Registration

Amendment of Registration Non - Core Fields

Registration by Non-Resident Foreign Taxpayer

Track Application Status



Login



**Go to Registration>> New Registration>>
I am a >> Tax Deductor :**



New Registration

• indicates mandatory fields

New Registration Temporary Reference Number (TRN)

I am a *

Select ▼

Select
Taxpayer
GST Practitioner
Tax Deductor

District

Select ▼

Login



Registration :

Fill the fields of Part-A in GST Portal and click PROCEED

New Registration Temporary Reference Number (TRN)

I am a

Tax Deductor

State / UT

Assam

District

Kamrup Metropolitan

Legal Name of the Tax Deductor (As mentioned in TAN)

COMMISSIONER OF TAXES

I have a

- Permanent Account Number (PAN)
 Tax Deduction Account Number (TAN)

Tax Deduction Account Number (TAN)

SHLC00672A

Email Address

cotassam@yahoo.com

OTP will be sent to this Email Address

Mobile Number

+91 9435556006

Separate OTP will be sent to this mobile number

Type the characters you see in the image below

936733

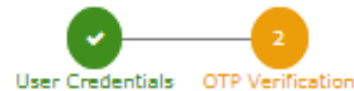


PROCEED

Login



**Insert
both OTP in the fields**



Verify OTP

• indicates mandatory fields

Mobile OTP

Enter OTP sent to your mobile number

Email OTP

Enter OTP sent to your Email Address

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

Need OTP to be resent? [Click here](#)

BACK

PROCEED

Login



**TRN shall be generated to fill the Part-B
TRN remains valid for 15 days**



Goods and Services Tax

Login

Home

Services ▾

GST Law ▾

Downloads ▾

Search Taxpayer ▾

Help ▾

Home > Registration > Verify

English

You have successfully submitted Part A of the registration process. Your Temporary Reference Number (TRN) is 181700071028TRN.

Using this TRN you can access the application from My saved Applications and submit on GST Portal. Part B of the application form needs to be completed within 15 days, i.e. by ' 19/10/2017 ' using this TRN.

PROCEED




HOW TO FILL UP APPLICATION FOR REGISTRATION IN FORM **GST REG-07** **PART-B**

Filing TDS Registration Application

- ✓ 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) :

 **Goods and Services Tax**

Home Services GST Law Downloads Search Taxpayer Help

Home > Registration

1 User Credentials — 2 OTP Verification

New Registration

New Registration Temporary Reference Number (TRN) • indicates mandatory fields

Temporary Reference Number (TRN) •

Enter Temporary Reference Number (TRN)

Type the characters you see in the image below •


Enter characters as displayed in the CAPTCHA image



PROCEED



**Insert the TRN:
TRN is sent to the email & mobile no also**

 **Goods and Services Tax**

Home Services GST Law Downloads Search Taxpayer Help

Home > Registration

1 User Credentials — 2 OTP Verification


New Registration

• indicates mandatory fields

New Registration Temporary Reference Number (TRN)

Temporary Reference Number (TRN) •

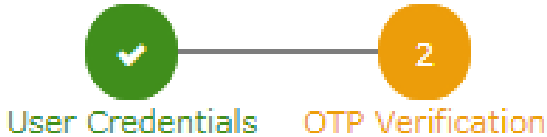
Type the characters you see in the image below •



PROCEED



Same OTP will be sent to both e-mail & mobile number.



Verify OTP

• indicates mandatory fields

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](#)

Login



**This is the gateway for Part-B:
Registration shall not be complete if PART-B is not
filed**



Goods and Services Tax

Logout

Dashboard

Services ▾

GST Law ▾

Downloads ▾


Search Taxpayer ▾

Help ▾

Dashboard

English

My Saved Applications

Creation Date	Form No.	Form Description	Expiry Date	Status	Action
04/10/2017	GST REG-07	Application for Registration as Tax Deductor at source	19/10/2017	Draft ⓘ	

Track Application Status

You do not have any submitted applications

Click the blue Action icon



There are five parts in Part-B:

1. Fill each page in sequence
2. Click “Save & Continue”

Application Type	Last Modified	Due Date to Complete	Profile
TDS Application	04/10/2017	19/10/2017	15%

Business Details 1	Drawing and Disbursing Officer 2	Authorized Signatory 3	Office Address of Tax Deductor 4	Verification 5
---------------------------	---	-------------------------------	---	-----------------------

Applicant Details * indicates mandatory fields

Legal Name of the Tax Deductor COMMISSIONER OF TAXES	Email Address cutassam@yahoo.com	Mobile Number 9435556006
TAN SHLC00672A	Type of Registration Tax Deductor	
Trade Name <input type="text" value="Trade name, if any"/>	Contribution of Business* <input type="text" value="Select"/>	
Date of Liability to Deduct Tax* <input type="text" value="04/10/2017"/>		



APPLICATION FOR REGISTRATION IN FORM GST REG-07 PART-B -TILE NO. 1

Filing TDS Registration Application

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)**

Filing TDS Registration Application

- ✓ 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)

APPLICATION FOR REGISTRATION IN FORM **GST REG-07** **PART-B -TILE NO. 1(Business Details)**

Filing TDS Registration Application

- ✓ 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.

APPLICATION FOR REGISTRATION IN FORM **GST REG-07** **PART-B -TILE NO. 1(Business Details)**

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 Type	Last Modified	Due Date to Complete	Profile
TDS Application	04/10/2017	19/10/2017	63%

Navigation tiles for the application:

- Business Details** (Blue tile, circled in red, with a checkmark icon)
- Drawing and Disbursing Officer (Light blue tile, with a person icon and checkmark)
- Authorized Signatory (Light blue tile, with a person icon and checkmark)
- Office Address of Tax Deductor (Light blue tile, with a location pin icon)
- Verification (Light blue tile, with a checkmark icon)

Details of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax

• indicates mandatory fields

Personal Information

Name of Person

First Name *

ANURAG

Middle Name

Enter Middle Name

Last Name

GOEL

Name of Father

First Name *

Enter First Name

Middle Name

Enter Middle Name

Last Name

Enter Last Name

Date of Birth *

DD/MM/YYYY

Mobile Number *

+91 9435556006

Email Address *

cotassam@yahoo.com

APPLICATION FOR REGISTRATION IN FORM **GST REG-07**

PART-B -TILE NO. 2 Personal Details of DDO

Filing TDS Registration Application

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

State*

Select ▼

District*


Select ▼


PIN Code*

Enter PIN Code

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

No file chosen

OR

 TAKE PICTURE

 You can use your device camera to take selfie photograph.

BACK

SHOW LIST

ADD NEW

SAVE & CONTINUE

After successful completion the tile shall become Blue

The screenshot displays the 'Goods and Services Tax' portal interface. At the top, there is a navigation bar with the following items: 'Dashboard' (highlighted in teal), 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', and 'Help'. A 'Logout' link is visible in the top right corner. Below the navigation bar, the breadcrumb trail reads 'Home > TDS Registration'. The main content area features a table with the following data:

Application Type	Last Modified	Due Date to Complete	Profile
TDS Application	04/10/2017	19/10/2017	91%

Below the table, there is a progress bar with five steps:

- Business Details (Blue tile with a checkmark)
- Drawing and Disbursing Officer (Blue tile with a checkmark)
- Authorized Signatory (Light blue tile)
- Office Address of Tax Deductor (Light blue tile)
- Verification (Light blue tile)

A blue arrow points to the 'Drawing and Disbursing Officer' tile. Below the progress bar, the text 'Details of Authorized Signatory' is visible, followed by a checkbox labeled 'Primary Authorized Signatory'. A legend indicates that a red dot indicates mandatory fields. At the bottom left, there is a section for 'Personal Information'.

APPLICATION FOR REGISTRATION IN FORM **GST REG-07**

PART-B -TILE NO. 3 Authorised Signatory

Who is an Authorised Signatory?

- ✓ 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.
- ✓ 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.
- ✓ In such cases, the DDO page shall be filled in with the data of the head of the office.
- ✓ The Authorised Signatory page shall be filled in with the data of the person authorised to sign as a Disbursing officer.

APPLICATION FOR REGISTRATION IN FORM **GST REG-07** **PART-B -TILE NO. 3** Authorised Signatory

Filing TDS Registration Application

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

V LIST

ADD NEW

SAVE & CONTINUE

Designed & Developed by GSTN

Filing TDS
Registration
Application

Upload photo in JPEG within **100KB** or Take a picture

State*

Select ▼

District*


Select ▼


PIN Code*

Enter PIN Code

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

No file chosen

OR

 TAKE PICTURE

 You can use your device camera to take selfie photograph.

BACK

SHOW LIST

ADD NEW

SAVE & CONTINUE

APPLICATION FOR REGISTRATION IN FORM **GST REG-07**

PART-B -TILE NO. 4 Office Address of Tax Deductor

Filing TDS Registration Application

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

Filing TDS Registration Application

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

Have you obtained any other registrations
under GST in the same State?



IEC (Importer Exporter Code), if applicable

Nature of possession of premises*

Please Select

Select ▼

- Select
- Consent
- Leased
- Own**
- Rented
- Shared
- Others

Document Upload

Proof of Address of Tax Deductor*

Select ▼

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 1 MB

No file chosen

BACK

SAVE & CONTINUE

- ✓ Once all the information furnished , ensure that first four tiles have become blue
- ✓ Tick the undertaking

Application Type	Last Modified	Due Date to Complete	Profile
TDS Application	04/10/2017	19/10/2017	100%

Business Details ✓	Drawing and Disbursing Officer ✓	Authorized Signatory ✓	Office Address of Tax Deductor ✓	Verification
--------------------	----------------------------------	------------------------	----------------------------------	--------------

Verification

• indicates mandatory fields

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

BACK	SUBMIT WITH DSC	SUBMIT WITH E-SIGNATURE	SUBMIT WITH EVC
------	-----------------	-------------------------	-----------------

APPLICATION FOR REGISTRATION IN FORM **GST REG-07**

PART-B -TILE NO. 5 Verification

Verification



Verification & Undertaking

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

Filing TDS
Registration
Application

Select the name of Authorised signatory from the drop down

Dashboard Services ▾ GST Law ▾ Downloads ▾ Search Taxpayer ▾ Help ▾

Home > TDS Registration English

Application Type	Last Modified	Due Date to Complete	Profile
TDS Application	04/10/2017	19/10/2017	100%

Business Details ✓

Drawing and Disbursing Officer ✓

Authorized Signatory ✓

Office Address of Tax Deductor ✓

Verification

Verification • indicates mandatory fields

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] ▾

Select

ANURAG GOEL[ABSPG7930L]

HIRANYA KUMAR SARMA[AHSPS8922L]

Joint Commissioner

Place •

Enter Place

Date

04/10/2017

Select the name of Authorised signatory from the drop down






The screenshot shows the TDS Registration portal interface. At the top, there is a navigation bar with 'Dashboard', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', and 'Help'. Below this, the breadcrumb 'Home > TDS Registration' and a language selector 'English' are visible. A table displays application details:

Application Type	Last Modified	Due Date to Complete	Profile
TDS Application	04/10/2017	19/10/2017	100%

Below the table, there are five status indicators: Business Details, Drawing and Disbursing Officer, Authorized Signatory, Office Address of Tax Deductor, and Verification, each with a checkmark icon. The 'Verification' section includes a declaration: '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.' Below the declaration, there are input fields for 'Name of Authorized Signatory' (a dropdown menu), 'Place', 'Date', and 'Joint Commissioner'. The dropdown menu is open, showing three options: 'HIRANYA KUMAR SARMA[AHSPS8922L]', 'ANURAG GOEL[ABSPG7930L]', and 'HIRANYA KUMAR SARMA[AHSPS8922L]' (highlighted in blue). The 'Date' field contains '04/10/2017'.

- ✓ Click the box to become green
- ✓ Sign with EVC or DSC

Application Type	Last Modified	Due Date to Complete	Profile
TDS Application	04/10/2017	19/10/2017	100%

 ✓ Business Details	 ✓ Drawing and Disbursing Officer	 ✓ Authorized Signatory	 ✓ Office Address of Tax Deductor	 Verification
---	---	---	---	---

👍 Verification

• indicates mandatory fields

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

BACK

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

Application Type	Last Modified	Due Date to Complete	Profile
TDS Application			100%

OTP Verification

Please enter OTP

OTP has been sent to your Email and Mobile number registered at the GST portal

I hereby solemnly affirm and nothing has been concealed there

Name of Authorized Signatory *

Place *

Designation / Status

Date

The ARN shall be sent to the e-mail It may take 15 minutes



donotreply@gst.gov.in <donotreply@gst.gov.in>
To: cotassam@yahoo.com



Oct 4 at 1:13 PM ★

Dear Sir/Madam,
ANURAG,

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

Your form is successfully submitted. Your Application Reference Number (ARN) is AA181017001754H dated 2017-10-04 13:13:26.985.

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
Commissioner ate 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/material 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 :

Track Application Status

• indicates mandatory fields

ARN •

SEARCH

Search Result based on ARN : AA181017001754H

ARN:	AA181017001754H
Form No.:	GST REG-07
Form Description:	Application for Registration as Tax Deductor at source
Submission Date	04/10/2017
Status	Pending for Processing ⓘ
Assigned To	NA

The meanings of status :

Track Application Status

• indicates mandatory

ARN •

Enter ARN

SEARCH

Search Results

ARN:

Form No.:

Form Description

Submission Date

Status

Assigned To

Meaning of status



Pending for Processing	Application filed successfully. Pending with Tax Officer for Processing.*
Pending for Clarification	Notice for seeking clarification issued by officer. File Clarification within 7 days of date of notice on portal.
Clarification filed-Pending for Order	Clarification filed successfully by Applicant. Pending with Tax Officer for Order.*
Clarification not filed-Pending for Order	Clarification not filed by the Applicant. Pending with Tax Officer for Rejection.*
Approved	Application is Approved. Registration ID and password emailed to Applicant.
Rejected	Application is Rejected by tax officer.

*Timelines for processing and order are not applicable for Application for enrolment as a GST Practitioner.

CLOSE

[Website Policies](#)

[Website Policy](#)

[Related Sites](#)

[Central Board of Excise and Customs](#)

[Help](#)

[System Requirements](#)

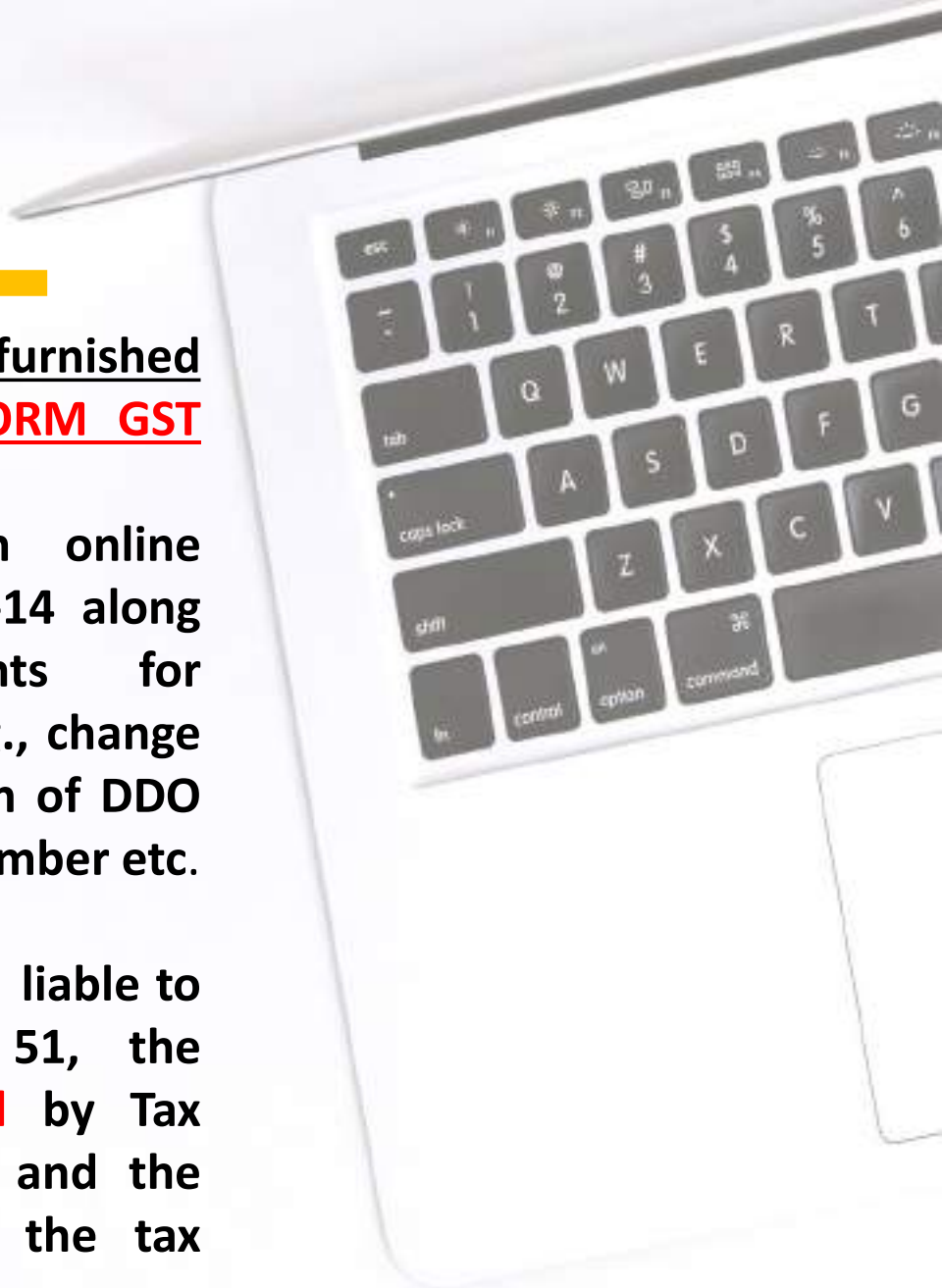
[Contact Us](#)

Help Desk Number:
0120-4888999

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.**



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.

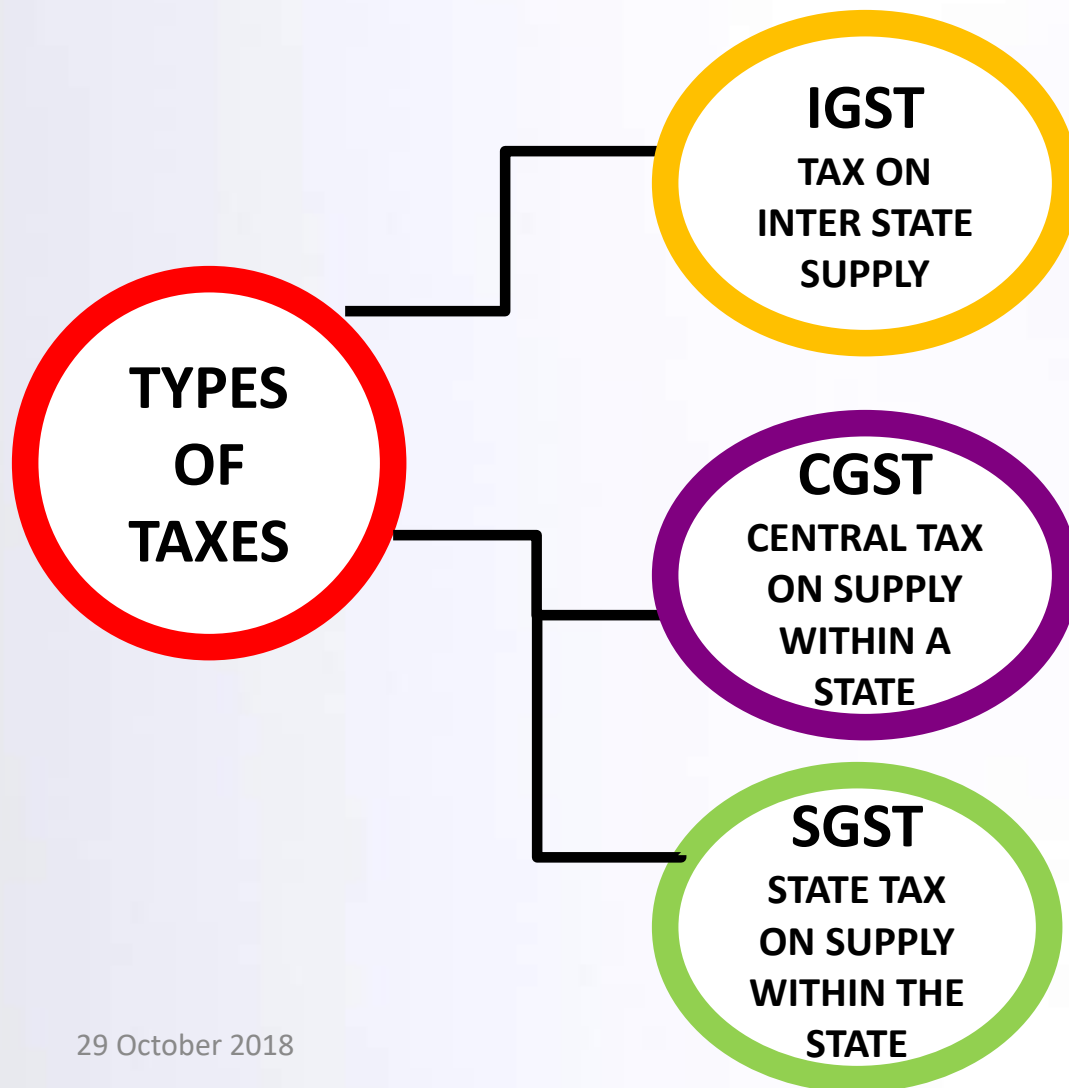
(FOR EXAMPLE : SUPPLY OF PRINTING MATERIALS)

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**.

RETURNS BY TDS DEDUCTOR GSTR-7 OVERVIEW

Forms and
manner of
submission
of Returns

- ❖ 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

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

• Indicates Mandatory Fields

Financial Year •

2017-18 ▾

Return Filing Period •

March ▾

SEARCH

Return for Tax Deducted at Source
GSTR7

Due Date - 10/04/2018

PREPARE ONLINE

PREPARE OFFLINE

RETURN DASHBOARD

Skip to Main Content

Goods and Services Tax

ANGAD JASBIR SINGH 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

GSTRN - 24A3PA1572E0DP
FY - 2017-18
Due Date - 15/04/2018

Legal Name - ANGAD JASBIR SINGH ARORA
Return Period - March

Trade Name - TRADE
Status - Not Filed

GSTR-7 -TDS Details

** Important Notice: If the TDS records are more than 200, Please check file.

3. Details of the tax deducted at source

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

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

5. Payment of tax

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

6. Debit entries in electronic cash ledger for TDS/Interest payment

Tax paid in cash	Interest
₹0.00	₹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 GSTR.

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

3

No Record found for the provided Inputs.

X

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
₹-	₹-

AMENDMENT OF RETURN UPLOADED BY DEDUCTOR REJECTED BY DEDUCTEE

TDSA Details



Uploaded By Deductor

Rejected By Deductee

Financial Year*

2017-18

Month*



December

Please Enter GSTIN*

Search GSTIN Number

AMEND TDS DETAILS

Processed TDSA Details

Month (Tax Period)	Original GSTIN Deductee	Original Amount paid to deductee on which tax is deducted (₹)	Revised GSTIN of Deductee	Revised Amount paid to deductee on which tax is deducted (₹)	Amount of tax deducted at source			Actions
					Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	
February	07AJIPA1572E91C	2,000.00	07AJIPA1572E91C	4,000.00	80.00	0.00	0.00	 

BACK TO GSTR 7 TILES

AMENDMENT OF RETURN

Amend TDS Details- Amend

• Indicates Mandatory Fields

Original GSTIN Deductee

07AJIPA1572E91C

Original Amount paid to deductee (₹)

₹2,000.00

Original Month

February

Revised GSTIN of Deductee •

07AJIPA1572E91C

Revised Amount paid to deductee (₹) •

₹2,000.00

Integrated Tax (₹) •

₹40.00

Central Tax (₹)

₹0.00

State/UT Tax (₹)

₹0.00

BACK

SAVE

AMENDMENT OF RETURN UPLOADED BY DEDUCTOR

TDSA Details

AMENDED BY DEDUCTOR

Uploaded By Deductor

Rejected By Deductee

Financial Year

2017-18

Month



December

Please Enter GSTIN

Search GSTIN Number

AMEND TDS DETAILS

Processed TDSA Details

Month (Tax Period)	Original GSTIN Deductee	Original Amount paid to deductee on which tax is deducted (₹)	Revised GSTIN of Deductee	Revised Amount paid to deductee on which tax is deducted (₹)	Amount of tax deducted at source			Actions
					Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	
February	07AJIPA1572E91C	2,000.00	07AJIPA1572E91C	4,000.00	80.00	0.00	0.00	 

BACK TO GSTR 7 TILES

AMENDMENT OF RETURN REJECTED BY DEDUCTEE

REJECTED BY DEDUCTEE

TDSA Details

Uploaded By Deductor

Rejected By Deductee

Processed TDSA Details

Month (Tax Period)	Original GSTIN Deductee	Original Amount paid to deductee on which tax is deducted (₹)	Revised GSTIN of Deductee	Revised Amount paid to deductee on which tax is deducted (₹)	Amount of tax deducted at source			Status	Actions
					Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)		
July	01ALYPD6528P2ZI	2,000.00	01ALYPD6528P2ZI	4,000.00	80.00	0.00	0.00	Modified	

[BACK TO GSTR 7 TILES](#)

© 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+

↑
Top

GSTR7_29ACXPK3....pdf

GSTR7_29ACXPK3....pdf

Show all

AMENDMENT OF RETURN REJECTED BY DEDUCTEE

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 **1**

Integrated Tax	Central Tax
₹80.00	₹0.00
State/UT Tax	Total Amount Paid to Deductee
₹0.00	₹4,000.00

5,6. Payment of tax

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



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 :

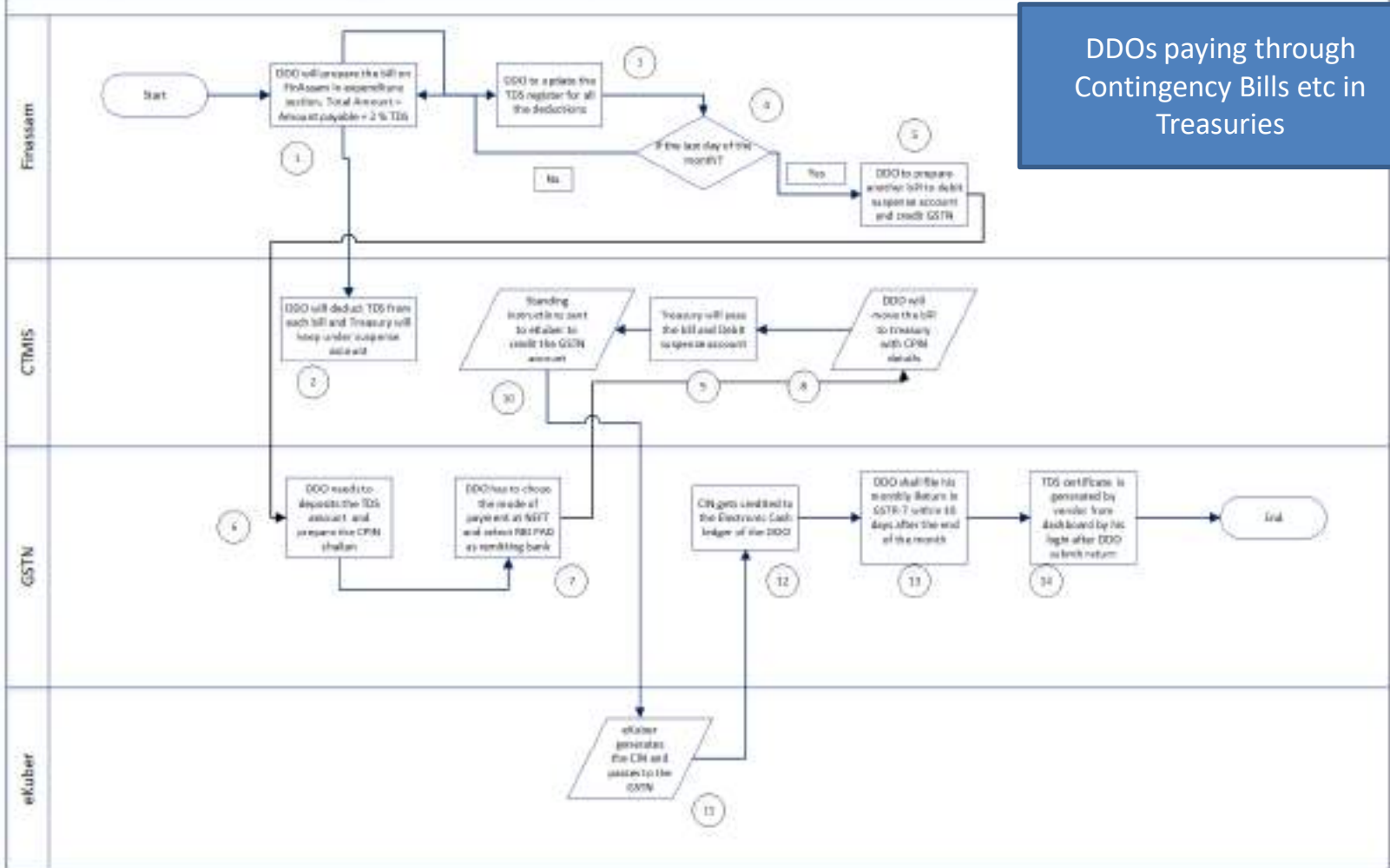
I. PAYMENT BY DDO (NON WORK TREASURY)

- 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

FLOW CHART

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



DDOs paying through Contingency Bills etc in Treasuries

The DDO shall prepare the Bill based on FinAssam

➤ BENEFICIARY DETAILS

Beneficiary Name	Test Details Pvt. Ltd.	Address	Guwahati, Assam
Bank Name	State Bank of India	Bank Branch	Kharapara
Account Number	20015628XXX	Account IFSC	SBIN0000XX
Vendor GSTIN	28ABCDE1234F2Z5	Vendor PAN	ABCDE1234F

➤ BILL VOUCHER DETAILS

#	Invoice No *	Invoice Date *	Amount *	FI Number	Remarks
1	12A	29-09-2018		FS-123/20XX	GST BILL INTEGRATION - TEST 1
2	12B	29-09-2018		FS-124/20XX	GST BILL INTEGRATION - TEST 2
3	45 Characters			Financial Sanction No	100 Characters
4	45 Characters			Financial Sanction No	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										
2	12B	29-09-2018										

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 28ABCDE1234F2Z5	12A dated 29-09-2018	GST BILL INTEGRATION - TEST 1	XXXX.XX	0.00	0.00	0.00	XX.XX	0.00	0.00	0.00	0.00	0.00	0.00	XXXX.XX
			12B dated 29-09-2018	GST BILL INTEGRATION - TEST 2	XXXX.XX	0.00	0.00	0.00	XX.XX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL					XXXX.XX	0.00	0.00	0.00	XX.XX	0.00	0.00	0.00	0.00	0.00	0.00	XXXX.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

File Returns

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 (GSTR-7)

Due Date - 30/11/2018

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.

Deductor with more than 500 can also use offline utility for filing GSTR-7.

I. PAYMENT BY DDO (NON WORK TREASURY)

The screenshot displays the GST portal interface for filing a GSTR-7 return. The browser address bar shows the URL: <https://mgportal.gst.gov.in/returns/auth/gstr7>.

Page Header: Goods & Service Tax (GST) | x + | Login

Section: GSTR-7 - Return for Tax Deducted at Source

Return Information:

GSTR# - BTADPKH34W1	Legal Name - HAJEST SHARMA (S/ST/8)	Taxp Name -
FY - 2019-20	Return Period - October	Status - Not Filed
Due Date - 30/11/2018		

Steps to prepare your GSTR-7 return online:

1. Click on Table 2 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 Step 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 the page.

GSTR-7 - TDS Details

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	₹100.00

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. Payment of tax

Tax already paid	Tax not paid
₹-	₹-
Total tax payable	Total amount paid
₹-	₹-

6. Debit amount in electronic cash/cheque for TDS/Interest payments


To be paid by (₹)	Unpaid
₹0.00	₹0.00
Late Fee	
₹0.00	

Steps to file your GSTR-7 return:

1. Click on 'Compare liabilities' for computation of tax and interest, if any.
2. Proceed to 'Pay' button would be enabled once liabilities are computed and reflected in Table 5B4 box.
3. Click on 'Proceed to Pay' to pay liabilities and file the return.
4. Additional details can be added even after clicking on 'Compare Liabilities' or 'Proceed to Pay' buttons, 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 A+ A

 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

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 1

Integrated Tax	Central Tax
₹80.00	₹0.00
State/UT Tax	Total Amount Paid to Deductee
₹0.00	₹4,000.00

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	Interest
₹0.00	₹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+

Top

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(0000)	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

Prakash Dharjithal 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(0000)						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, PWD

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, PAB

SAVE

GENERATE CHALLAN

Generate Challan

Challan successfully generated

GST Challan

CPN	Challan Generation Date	Challan Entry Date
1818070000000	22/11/2018 16:09:06	26/11/2018

Mode of Payment - NEFT/NPS

Details Of Taxpayer

GSTN/Other Id	Email Address	Mobile Number
07ACDP4643AW00	g000000000@g00000000.com	5030002611

Name: Mahesh Dhanrajkar Karshala
 Address: 000000000000000000000000

Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0000)	5	0	0	0	0	5
SGST(0000)	10	0	0	0	0	10
CGST(0000)	0	0	0	0	0	0
State CGST(0000)	5	0	0	0	0	5
Total Challan Amount	₹ 20/-					
Total Challan Amount (In Words)	Rs. Twenty Only					

NEFT/RTGS

Beneficiary Details

IFSC Code	Beneficiary Bank Name
0000	STATE BANK OF INDIA, PWD

TRANSFER OF FUNDS THROUGH NEFT

Beneficiary Name	Beneficiary Account No.
GST	000000000000000000000000
Amount	Beneficiary PIN
10	6030002611

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 (₹)	Pesalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	5	0	0	0	0	5
IGST(0006)	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
RBES	RESERVE BANK OF INDIA, PAD

TRANSFER OF FUNDS THROUGH NEFT

Beneficiary Name	Beneficiary Account No.
GST	18100700000098
Amount	Beneficiary IFSC
20	RBES0GSPMT

DOWNLOAD

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

FILING OF GSTR-7

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

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

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

Mukesh Dhanjibhai Karshala
07ACXPK3463AWDX

[View Profile](#)

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.

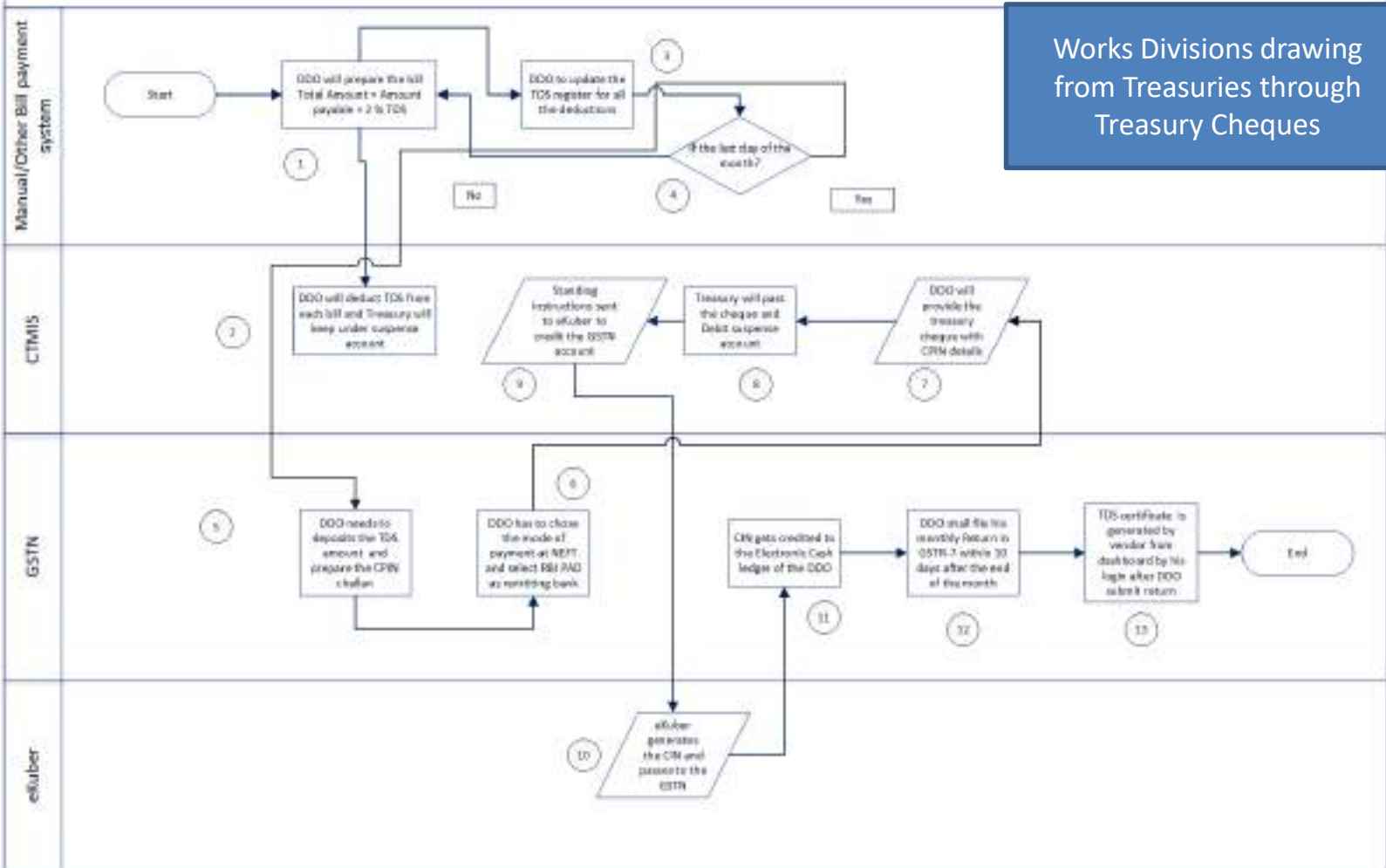
Annexure 'A'

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) | Pay 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:	₹ 0					
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

Top

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 A* A

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

© 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

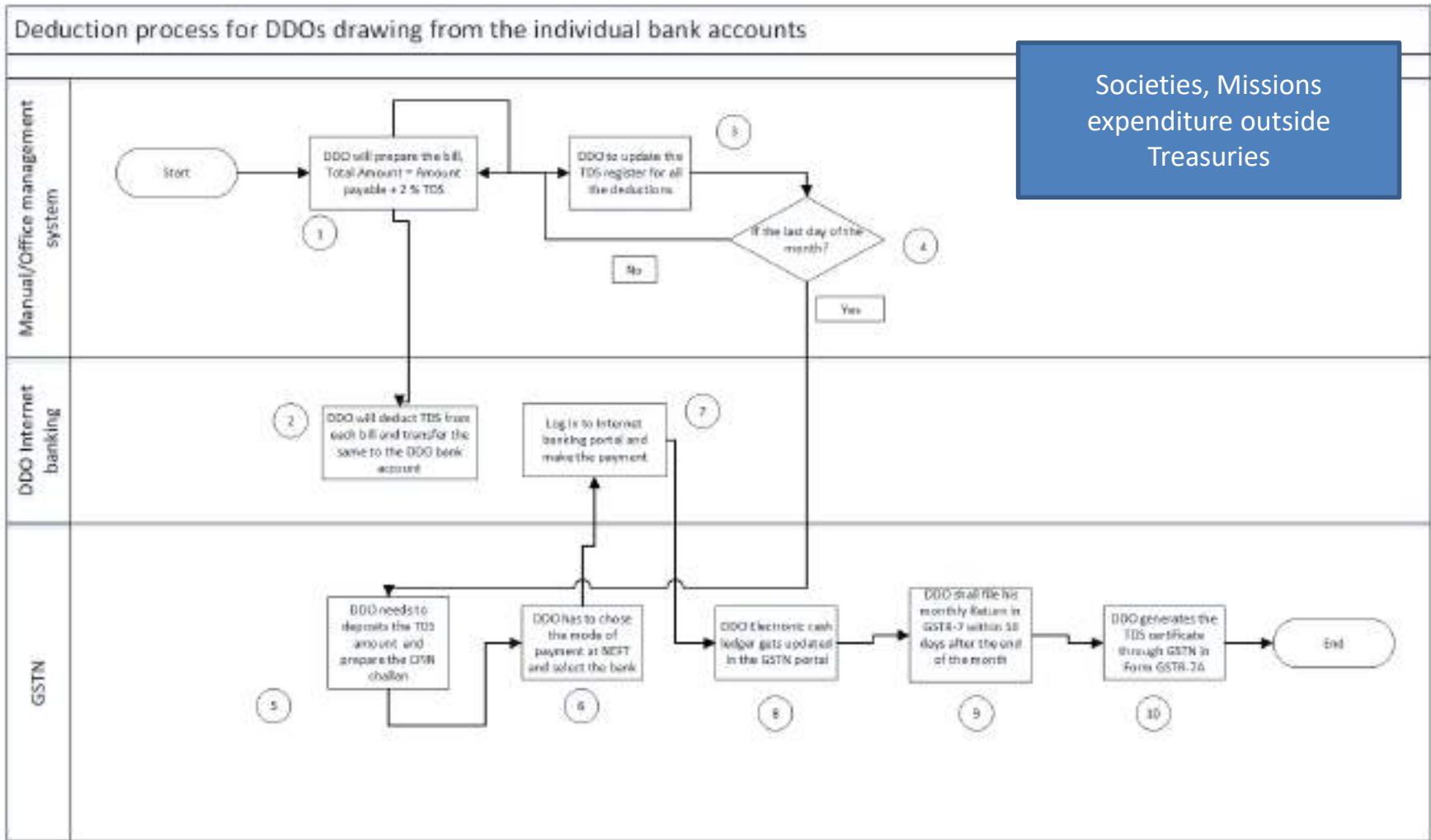
(This Record will be helpful at the time of filing Monthly Return (FORM GSTR-7) by the DDO.)

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

Societies, Missions expenditure outside Treasuries



SUBMISSION OF RETURNS

Monthly Return to be filed by DDOs/Tax Deductors:

The deposit of the TDS amount would be updated in the Electronic Cash Ledger of the Tax Deductor as credit entry.

This will allow the DDO to set off the liability and to file TDS return.

The Tax Deductor are required to file monthly tax return for TDS online in GST Common Portal.

The TDS returns are to be filed by 10th of the succeeding month in which the deduction is made.

The tax returns can be filed online by logging into the GST Portal or by using the offline tool available in the GST portal.

The step-by-step user manual for filing returns (both online and offline) are available in the portal of the Commissionerate of State tax, Assam (www.tax.assam.gov.in)

ISSUE OF TDS CERTIFICATE

❖ The TDS amount shall be paid to the Government by the deductor within 10th day of next month .

(If deducted on 12/10/2018, TDS to be paid before: 10/11/2018)

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

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

ISSUE OF TDS CERTIFICATE

The image shows a screenshot of the GST portal's navigation menu. The top navigation bar includes 'Dashboard', 'Services', 'GST Law', 'Search Taxpayer', 'Help', and 'e-Way Bill System'. Below this, a secondary menu lists 'Registration', 'Ledgers', 'Returns', 'Payments', 'User Services', and 'Refunds'. The 'User Services' menu is expanded, showing a list of options: 'My Saved Applications', 'View/Download Certificates' (highlighted with a red box), 'View My Submissions', 'Search HSN / Service Classification Code', 'Feedback', 'Generate User Id for Advance Ruling', and 'Engage / Disengage GST Practitioner (GSTP)'. On the right side of the expanded menu, there are additional options: 'My Applications', 'View Notices and Orders', 'Contacts', 'Holiday List', 'Grievance / Complaints', 'Locate GST Practitioner (GSTP)', and 'View Additional Notices/Orders'.

Registration	Ledgers	Returns	Payments	User Services	Refunds
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

Dashboard Services User Services View/Download Certificates

View/Download Certificates

Form No.	Form Description	Date of Issue ▼	Download
GST REG-06	Registration Certificate	03/07/2018	
GSTR7A	TDS Certificate		

ISSUE OF TDS CERTIFICATE

Dashboard Returns English

Search TDS Certificate

• Indicates Mandatory Fields

Financial Year • Return Filing Period • GSTIN of Deductee

ISSUE OF TDS CERTIFICATE

Dashboard Returns

English

Search TDS Certificate

• Indicates Mandatory Fields


Financial Year*

Return Filing Period*

GSTIN of Deductee

SEARCH

TDS Certificates

Form No.	Form Description	GSTIN of Deductee	Legal name of deductee	Trade name of deductee	Return Period	Download
GSTR7A	TDS Certificate	20ALYPD6528P2ZI	Gyanendra Prakash Dwivedi	Comp Jha Ltd	February 2018	

BACK

INTEREST, FEES AND PENALTY PROVISIONS

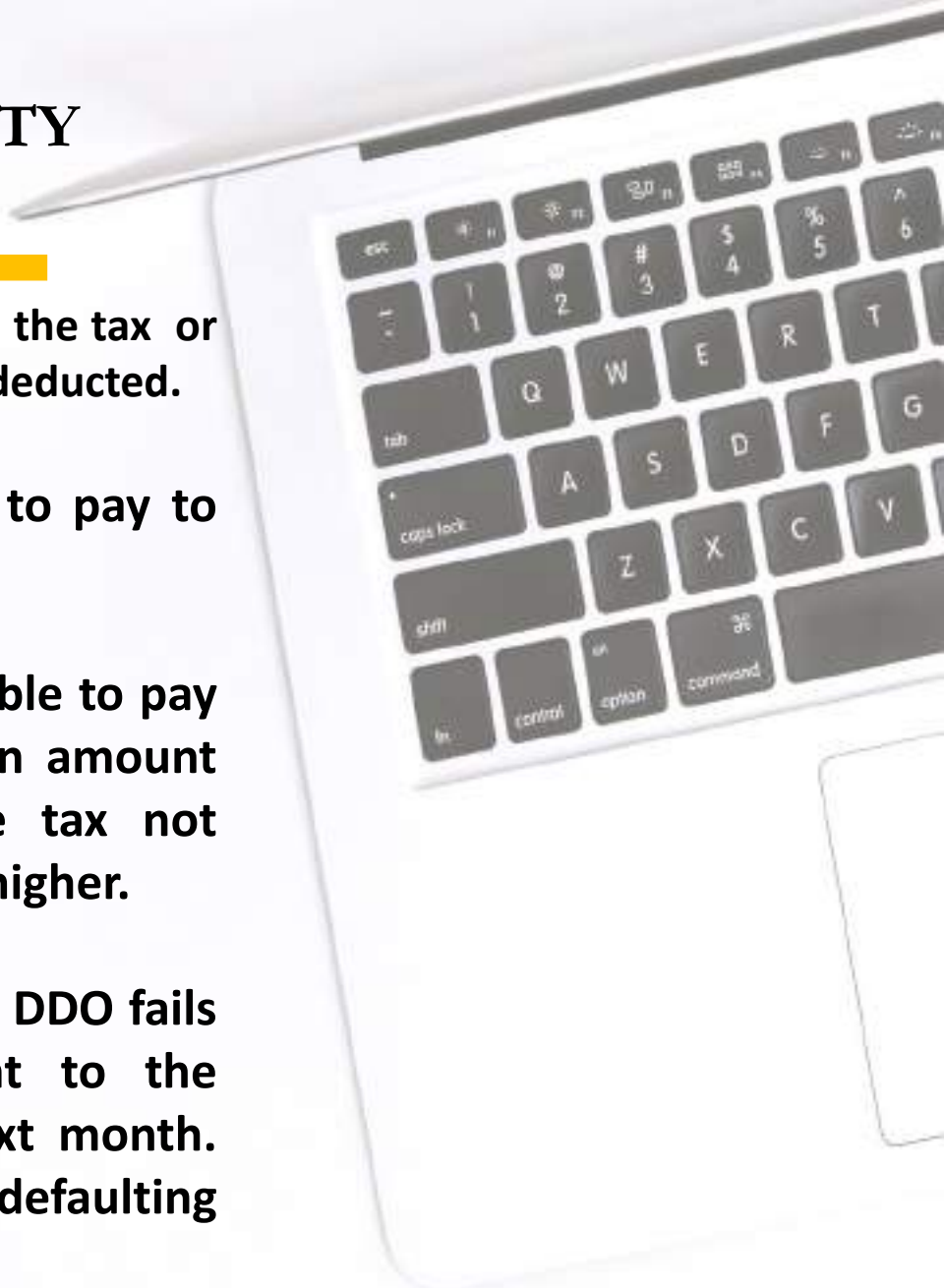
❖ **U/s 122(1)**, if a Tax Deductor fails to deduct the tax or deducts less than the amount required to be deducted.

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

TRANSITIONAL PROVISION ON TDS

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.

Skip to Main Content A+ A-



Goods and Services Tax

→ Login

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

Home > Downloads > Returns

Returns Offline Tool Version V2.2.6

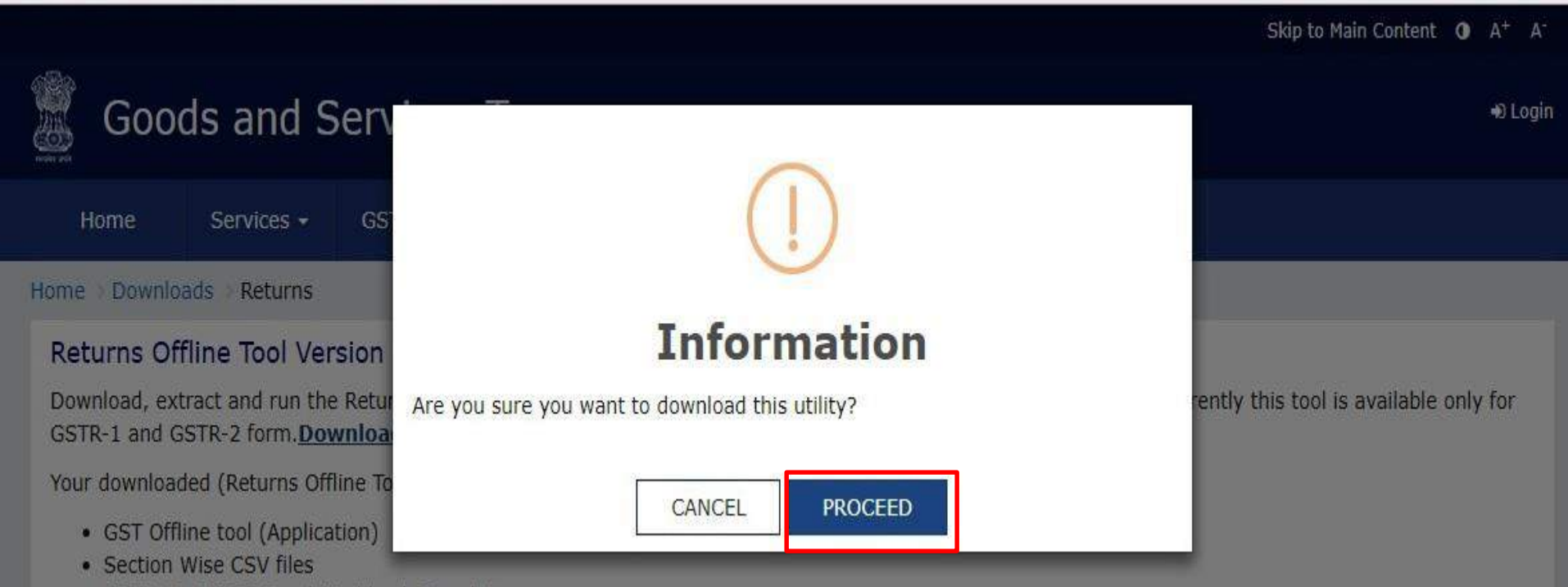
Download, extract and run the Returns Offline Tool to collate and upload the invoices and other data in offline mode. Currently this tool is available only for GSTR-1 and GSTR-2 form. [Download](#)

Your downloaded (Returns Offline Tool) zip file contains:

- GST Offline tool (Application)
- Section Wise CSV files
- GSTR1 & GSTR2 Excel Workbook Template
- User Manual
- Readme

DOWNLOADING THE OFFLINE TOOL

A confirmation message is displayed on the screen. Click the **PROCEED** button to download the utility from the GST Portal.



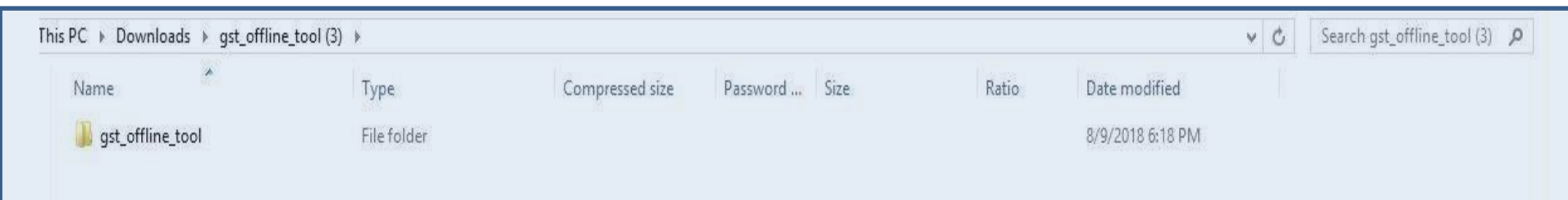
The screenshot shows the GST Portal interface. At the top right, there are links for "Skip to Main Content", "A+", and "A-". On the left, the logo of India is visible, followed by the text "Goods and Services Tax". Below this, there are navigation links: "Home", "Services", and "GST". A breadcrumb trail reads "Home > Downloads > Returns". The main content area is titled "Returns Offline Tool Version" and includes a description: "Download, extract and run the Returns Offline Tool for GSTR-1 and GSTR-2 form." There is a "Download" button. Below this, it says "Your downloaded (Returns Offline Tool)" and lists two items: "GST Offline tool (Application)" and "Section Wise CSV files". A confirmation dialog box is overlaid in the center, featuring an orange exclamation mark icon, the word "Information", and the question "Are you sure you want to download this utility?". At the bottom of the dialog are two buttons: "CANCEL" and "PROCEED". The "PROCEED" button is highlighted with a red border.

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.



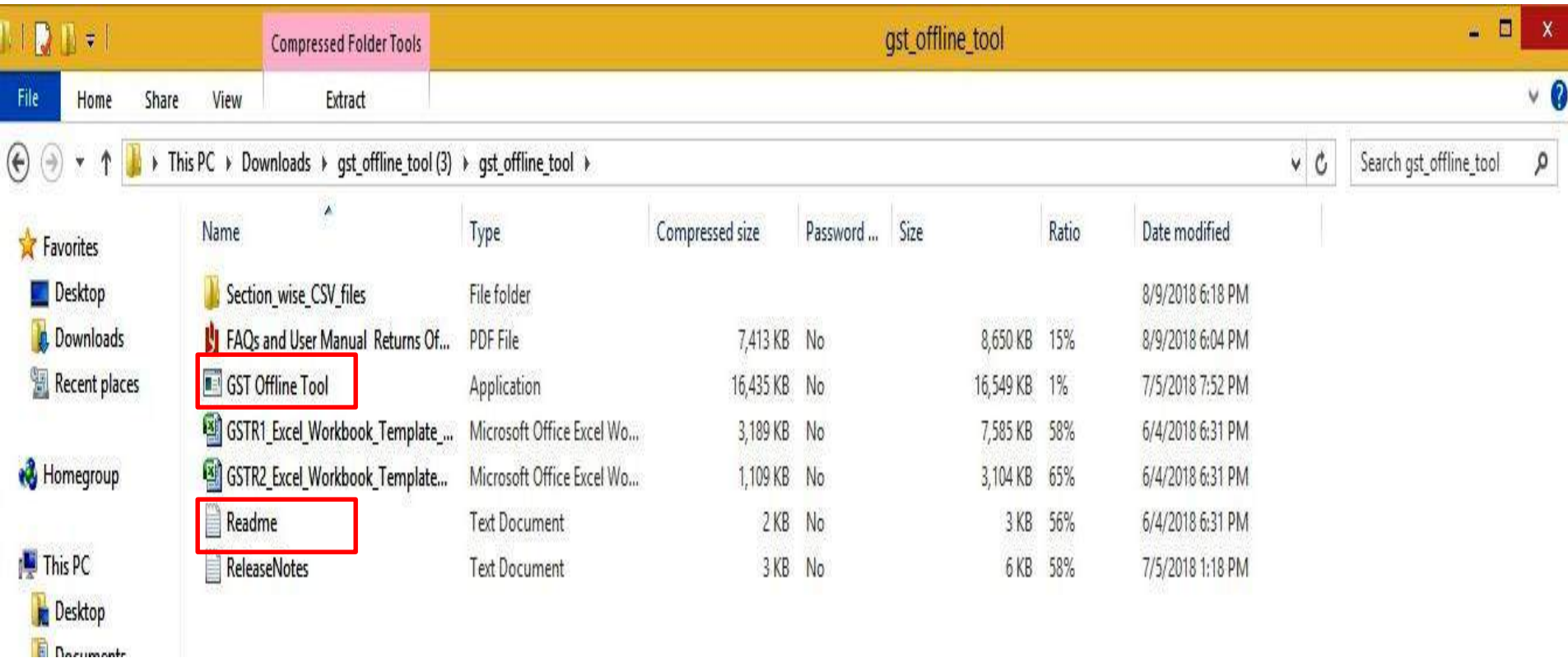
INSTALLATION OF THE OFFLINE TOOL

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

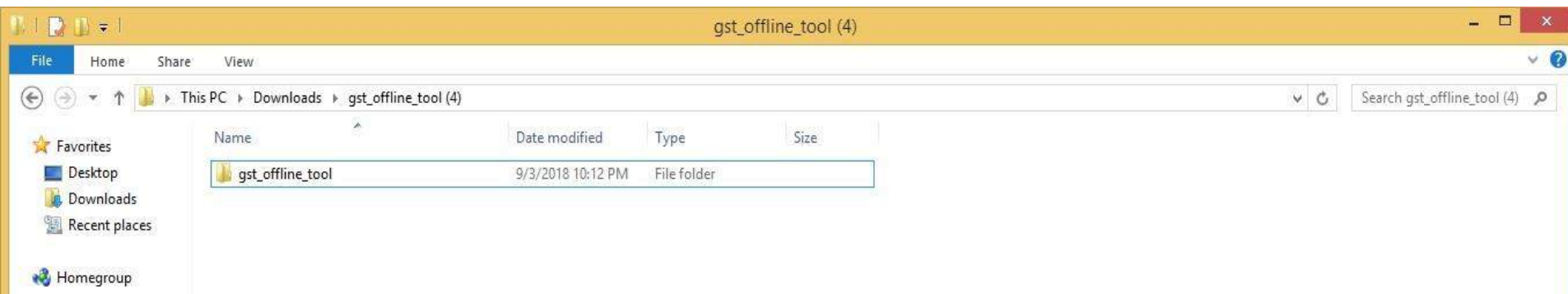
❖ Extract the compressed zipped folder



❖ 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

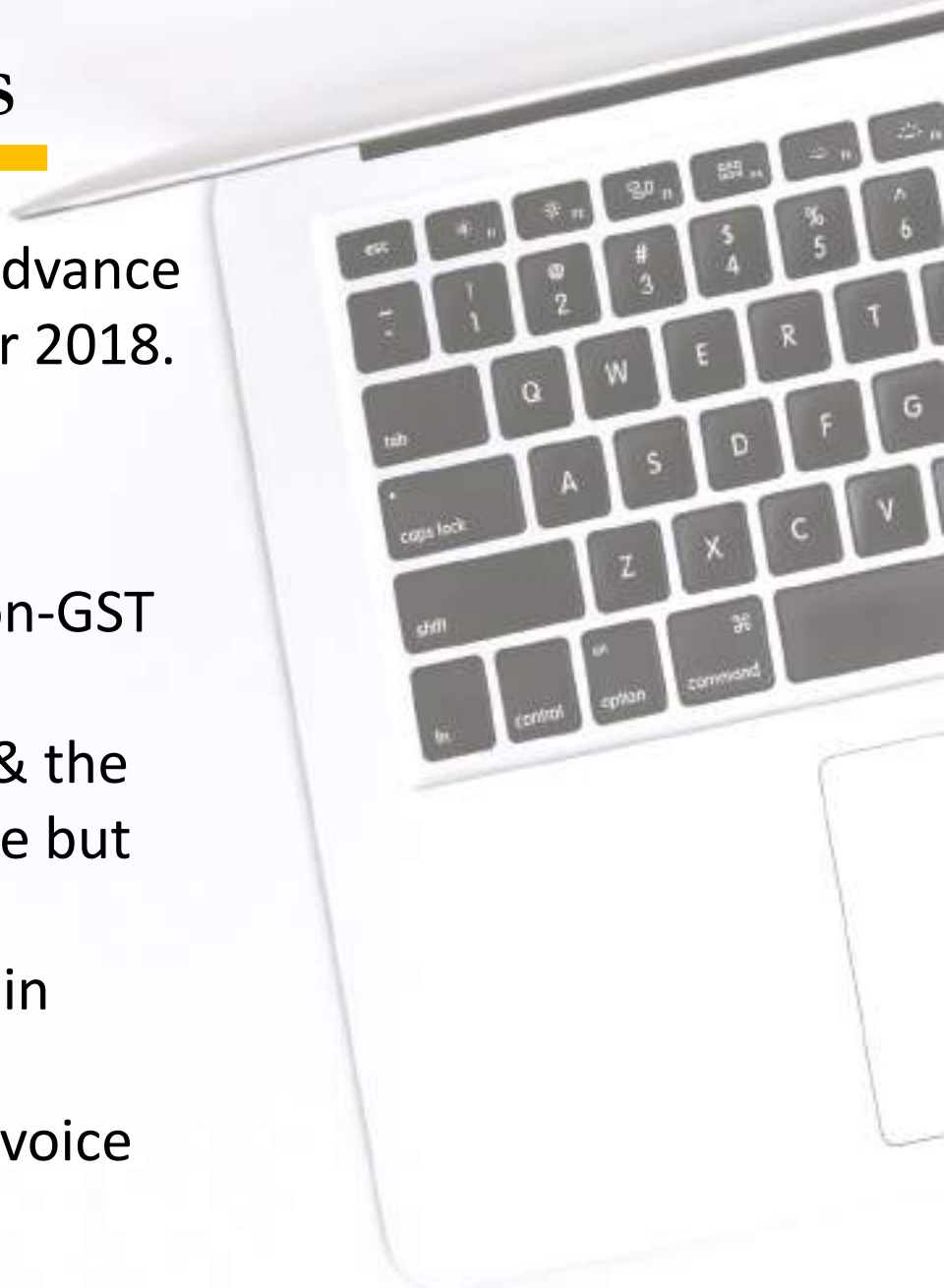


NEW UPDATE ON TDS

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

NO TDS IS APPLICABLE

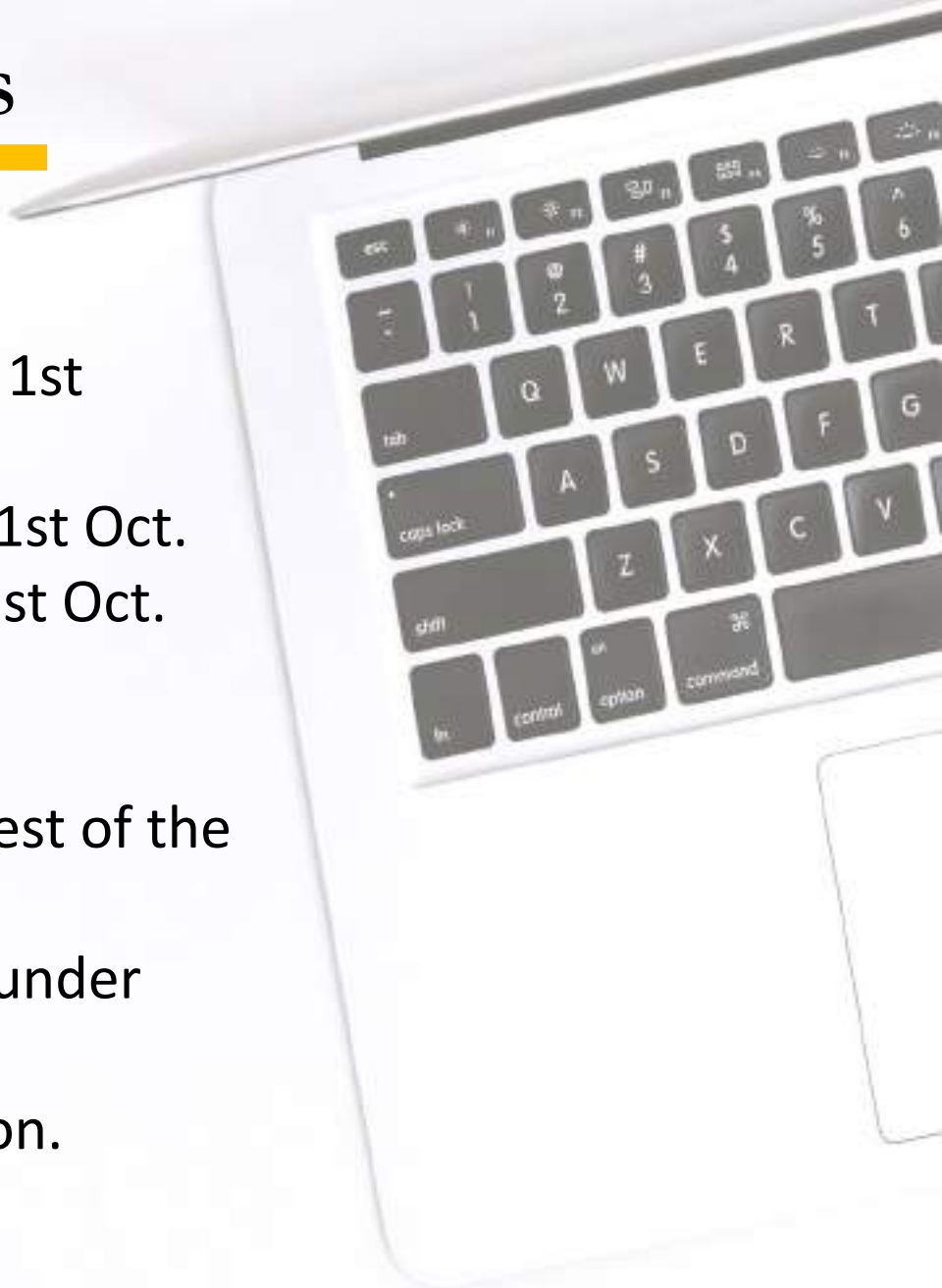
- ❖ If the supply is exempted or Non-GST supply.
- ❖ Where the location of supplier & the place of supply is in the same State but different from the deductor.
- ❖ On goods /services as specified in Schedule III.
- ❖ Where payment relates to an invoice issued before 1st Oct,2018.



NEW UPDATE ON TDS

NO TDS IS APPLICABLE

- ❖ Amount paid in advance before 1st October, 2018.
- ❖ 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 services² 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 Departments
All Treasury Officers

Subj: 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

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.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 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**

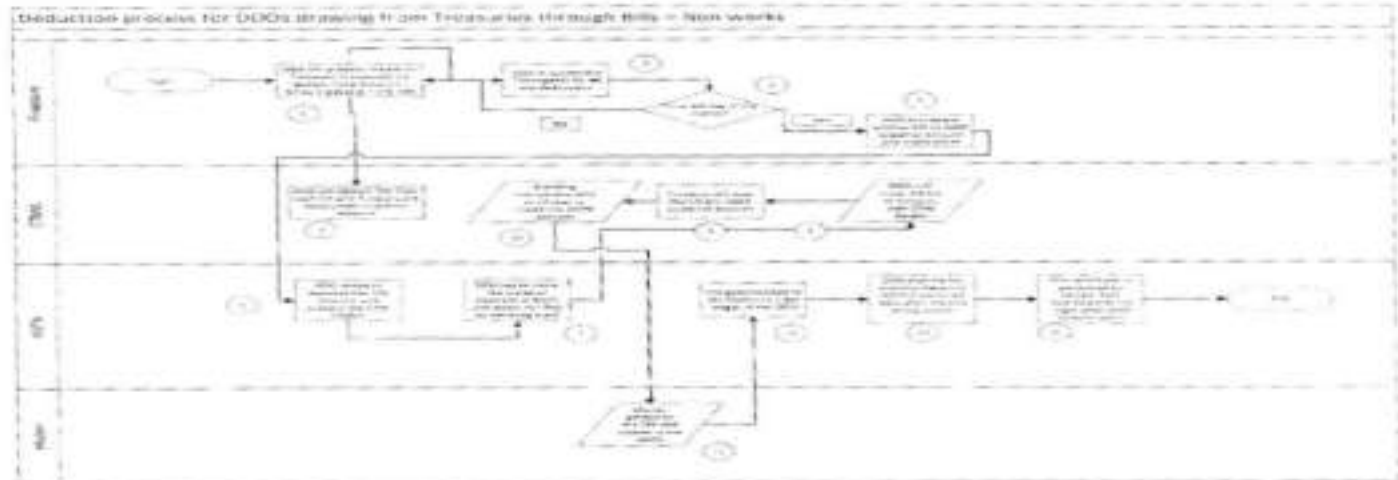
Individual Bill-wise Deduction and its Deposit of TDS will be made by the DDOs drawing their claim from Treasuries. DDOs will have to generate a single month wise CPIN (Challan) from GST portal in respect of TDS deduction from the Bill. In this regard, the following process will be adopted:

- 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 CTN can be noted by the DDO anytime on GST portal using his Login credentials.

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



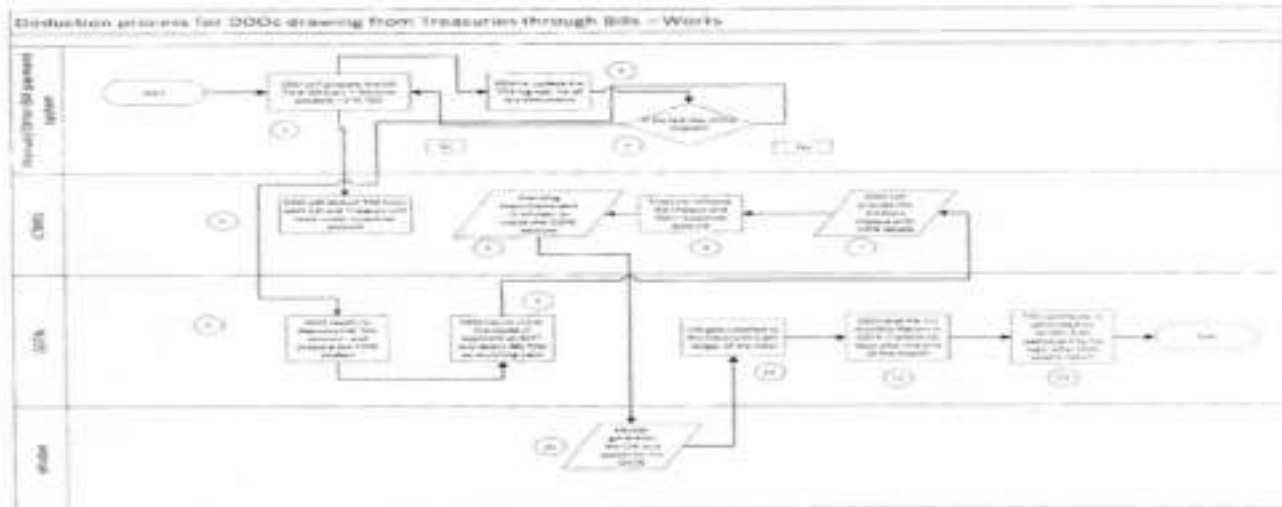
b) Deduction & Deposit process for Works, Forest divisions & P.L. Administrations

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

- i. The DDO shall prepare the Cheques based on the Expenditure Sanction. The Expenditure Sanction shall contain
 - a) Total amount.
 - b) Net amount payable to the Contactor / Supplier / Vendor and
 - c) 2% TDS amount of GST (1% Assam GST + 1% Central GST or 2% IGST) will be specified.

- d) Deduction of TDS should not be in fraction of rupees and the calculated value should be next higher rupee.
- ii. The DDO will deduct the TDS from each bill and the Treasury will keep this under a **Suspense account**. This accumulated amount in the Suspense account shall be credited to Government account (GST Heads) on a monthly basis by the Treasury Officer against a CPIN generated by the DDO.
- iii. The TDS amount shall be mentioned in the Bill for booking in the Suspense Heads as below:
- 8658 (Suspense Accounts) – 101 (Pay & Accounts Office) – 2447 (GST – TDS – CGST)
 - 8658 (Suspense Accounts) – 101 (Pay & Accounts Office) – 2448 (GST – TDS – IGST)
 - 8658 (Suspense Accounts) – 101 (Pay & Accounts Office) – 2449 (GST – TDS – SGST)
- iv. The DDO should maintain a Register as per proforma given in **Annexure 'A'** to keep record of all TDS deductions made by him during the month. This Record will be helpful at the time of filing Monthly Return (FORM GSTR-7) by the DDO.
- v. At the end of the month, when the DDO needs to deposit the TDS amount, the DDO shall login into the GST portal and prepare the Common Portal Identification Number (CPIN) challan for the amount (already booked under the Suspense account).
- vi. In the challan he/she shall fill in the desired amount of payment against one / many major head(s) (SGST/CGST/IGST) and the relevant component (e.g. Tax / Interest / Penalties / Fees, as the case may be) under each of the Major Head.
- vii. While generating the challan, the DDO will have to select mode of payment as NEFT and select "**Reserve Bank of India PAD**" as the remitting Bank.
- viii. Subsequently, DDO will prepare another bill to debit the suspense account and credit the GSTN account and move the same for payment to the Treasury along with the CPIN details.
- ix. Treasury will pass the bill and debit the suspense account and upon successful payment, a Challan Identification Number (CIN) will be generated by the RBI and will be shared electronically with the GST Portal. This will get credited in the Electronic Cash Ledger of the concerned DDO / Tax Deductor in the GST Portal. This can be viewed and the details of CIN can be noted by the DDO anytime on GST portal using his Login credentials.

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

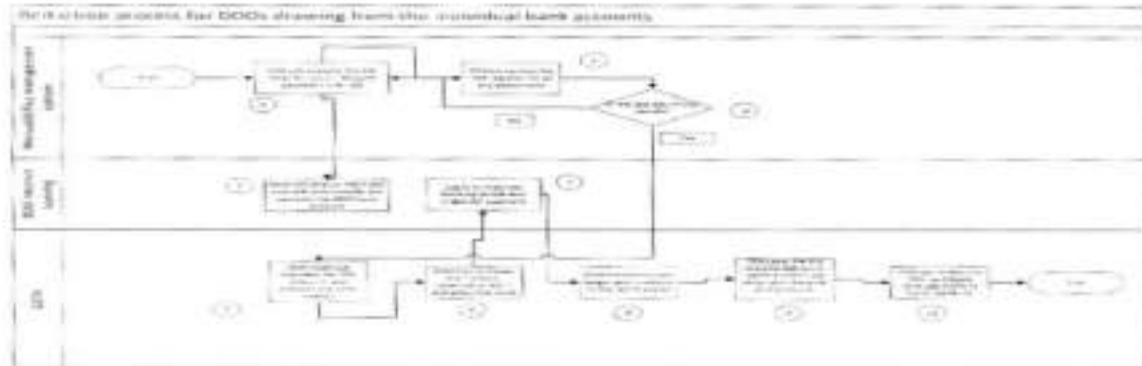


c) Deduction & Deposit process for Societies, Corporations etc. (Non-Treasury Transactions)

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

- i. The DDO shall prepare the bills based on the Expenditure Sanction. The Expenditure Sanction shall contain
 - a) Total amount.
 - b) Net amount payable to the Contactor / Supplier / Vendor and
 - c) 2% TDS amount of GST (1% Assam GST + 1% Central GST or 2% IGST) will be specified

- d) Deduction of TDS should not be in fraction of rupees and the calculated value should be next higher rupee
- ii. The DDO will deduct the TDS from each bill and make e-Payment of the TDS amount to the GSTN by logging into the GST portal and preparing the Common Portal Identification Number (CPIN) challan for the TDS amount either against each bill or a single CPIN against the entire amount for the month.
 - iii. In the challan he/she shall fill in the desired amount of payment against one / many major head(s) (SGST/CGST/IGST) and the relevant component (e.g. Tax / Interest / Penalties / Fees, as the case may be) under each of the Major 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.



Additional Chief Secretary to the Government of Assam
Finance Department

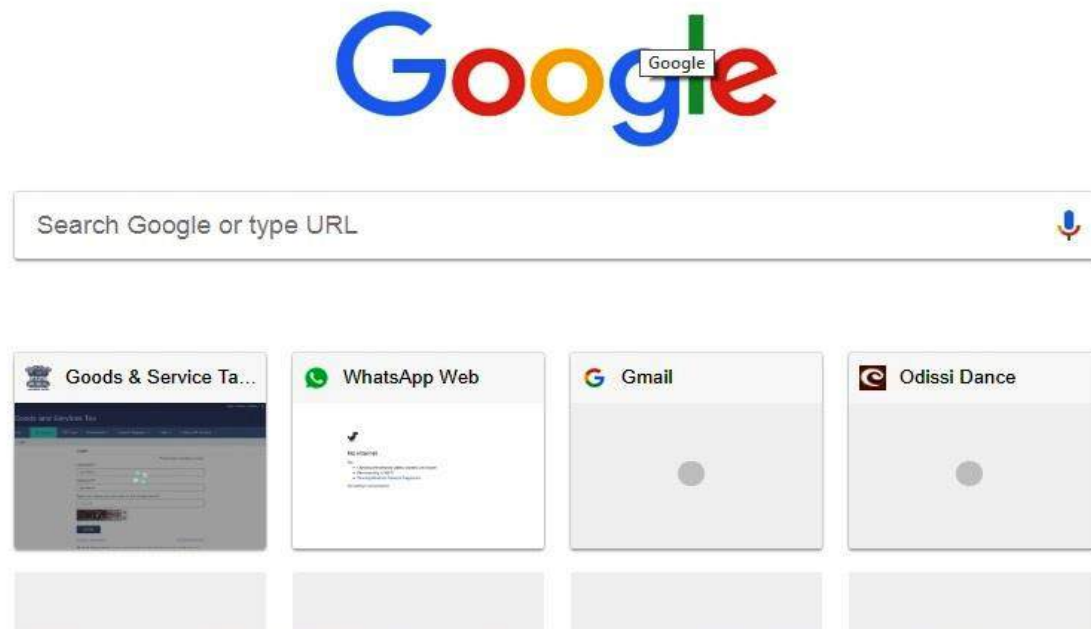
Annexure A

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



Activate Windows
Go to PC settings to activate Windows

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 arrears 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 navigation bar includes: Home, Acts, Rules, Schedules, Tax Rates, Forms, Notifications, Clarifications, Circulars, and New Website. The main content area features a banner for 'Lower Prices Under GST' with the text: 'The Government has reduced the GST rates on more than 100 products on the recommendation of the GST Council w.e.f. 27.07.2018. List of products is available at URL'. Below the banner are images of various goods. A red arrow points to a link titled 'Duties & Responsibilities of DDOs on TDS' in the 'Miscellaneous' section of the 'GOODS AND SERVICES TAX' menu. The link is highlighted with a red box.

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.

