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कार्यालय रक्षा लेखा प्रधान नियंत्रक (मध्य कमान) करियप्पा मार्ग, कैण्ट लखनऊ-266002
Office of the Principal Controller of Defence Accounts (Central Command)
Cariappa Road, Cantt., Lucknow, Pin Code - 226002
कार्यालय दूरभाष सं०- 0522-2451547 कार्यालय फैक्स सं०- 0522-2451993
Office Phone NO. 0522-2451547 Office Fax NO.0522-2451993

No. A/I/3088/RDR&CHB/2015-16

दिनांक:- 22/11/2018

सेवा मे

प्रभारी

OA Cell (Local)

OA

श० ले० प्र० नि० (मध्य क०) लखनऊ

के वेबसाइट पर अपलोड किये हेतु।

विषय: DDOs के द्वारा जीएसटी एक्ट 2017 के सेक्शन 51 के अंतर्गत TDS की कटौती & जमा के संबंध में।

संदर्भ: मुख्यालय कार्यालय का पत्रांक संख्या A/GST/11101/Gen/2018-19/Vol. । दिनांक 13/11/2018

मुख्य कार्यालय पीसीडीए(सीसी) लखनऊ ने समसंख्यक पत्र दिनांक 18/10/2018 के माध्यम से निम्नलिखित बिन्दुओं पर मुख्यालय से उचित दिशा निर्देश देने का अनुरोध किया गया था।

1. Whether the DDO has to deduct the TDS 2% on the GST or on the net amount payable to contractor/supplier .
2. The correct procedure of accounting (correct PM).

मुख्यालय कार्यालय ने पत्र संख्या A/GST/11101/Gen/2018-19/Vol.। दिनांक 13/11/2018 के माध्यम से उपरोक्त बिन्दुओं पर आवश्यक दिशा निर्देश जारी कर दिये हैं। जिनको इस आदेश के अनुलग्नक के रूप में सभी संबंधितों को सूचनार्थ मार्ग दर्शन एवं आवश्यक कार्यवाही हेतु उदित किया जाता है।



(शत्रुहन सिंह)

व० ले० अधिकारी(लेखा)

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कार्यालय, रक्षा लेखा महानियंत्रक,
उलन बटार मार्ग, पालम दिल्ली छावनी 110010-
O/O THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS,
ULAN BATAR ROAD, PALAM, DELHI CANTT.-110010
दूरभाष : 011-25665548, 25665583/84, 25665736/37, फैक्स : 011-25674786
ईमेल : hqaccounts.cgda@gov.in

No. A/GST/11101/Gen/2018-19/Vol. I

Dated:- 13.11.2018

To

The PCDA (Central Command)
Cariappa Road,
Lucknow Cantt-226002

Sub:- Deductions and Deposits of TDS by the DDOs
under Section 51. of GST Act 2017.

Ref.:- Your office letter No. A/I/3089/RDR and CHB/Corr. Dated 18/10/2018. - P/283

Your office above cited letter no. may please be referred to. Replies of the clarification sought are as under:-

(i) In regard the clarification sought that whether the DDO has to deduct the TDS 2% on the GST or on the net amount payable to contractor/supplier. It is requested that Q26 of the FAQ of the SOP may please be referred to wherein it is clearly mentioned that "TDS shall not be deducted on the CGST, SGST or IGST component of invoice. Hence, it is requested to visit website www.gst.gov.in and examine the available detailed SOPs and Learning Material for TDS Deductors Part-I (Registration & Payment) and Part-II (Return Filing) uploaded on 3/10/2018 for further necessary guidance from Frequently Asked Questions (FAQs) of the aforesaid SOP.

(ii) With regard to the correctness of PM as proposed it is mentioned that the same may be reviewed and the said PM may be prepared in following manner for Rs.5,00,000/- :-

Code head	+ Rt	- Rt	Code Head	+ ch	- ch
93/020/91 or 00/020/81	XXX		Service Head	YYY	
			Service Head with cat code for GST	ZZZ	
TDS recovery under Suspense Head	2% of amount i.e PPP				
Total	5,00,000		Total	5,00,000	

Sr. ACGDA (A & B) has seen.

M. S. Bhat
SAO (A&B)

Copy to:

IT&S (HQrs Office) : A copy of PCDA (CC) Lucknow letter No. mentioned above is enclosed herewith for information and necessary corrective action in TULIP System, as it is intimated by PCDA (CC) that prefix category codes 25, 26, 27, 28 are used against code head 020/04 instead of Service Heads. It is requested that necessary directions to CDA (ITSDC) Secunderabad may issued to allow prefix category code 25, 26, 27 & 28 against Service Code heads only and not the code heads mentioned in the Pamphlet of RDR Heads.

S. S. Rao
SAO (A&B)