



GOVERNMENT OF INDIA
MINISTRY OF TEXTILES
OFFICE OF THE JUTE COMMISSIONER
3RD MSO BUILDING, E & F WING, CGO COMPLEX, 4TH FLOOR
DF BLOCK, SECTOR-I, SALT LAKE CITY, KOLKATA-700064

No. Jute (Econ.)/Payment/2017-18

Dated: 7th of December, 2018

To
Competent Authority,
State Procurement Agencies

Subject: TDS under GST –Payment of TDS by SPAs to Suppliers by 10th of every month w.e.f 10th November 2018 reg.

Sir/Madam,

Kindly refer to our letters of even No. Jute (Econ.)/Payment/2017-18 dated 30.10.2018 & 16th November 2018 on the subject mentioned above. The SPAs are to make the payment of TDS to the Government within 10 days after the end of the month in which deduction was made and submit return in Form GSTR-7 within 10 days after the end of the month in which deduction was made and furnish system generated TDS certificate in Form GSTR-7A to the deductee (suppliers/mills) within 5 days of crediting payment of TDS to the Government i.e. furnishing FORM GSTR-7.

Several SPAs have already started depositing TDS and non-compliance with the above points within deadlines will attract penal provisions as per the GST Act. A calculation sheet has been furnished with this letter as per IJMA's letter No.G(1)12/781-D dated 5.12.2018 which indicates the TDS value for the months of October and November 2018 to be deposited to govt. for your reference please. You are requested to do the needful at the earliest in line with the compliant SPAs. Any request(s) for refund of balance in JuteSMART bank accounts of SPAs on account of TDS provisioning/payment may be made to the undersigned directly with details of bank account etc.

Yours faithfully

(Lopa Banerjee)

Deputy Director (Executive & Financial)

Email: lopadaisical@gmail.com

Ph: (033) 23376967/Mob: 8902217335

Copy to:

1. Shri. Hemant Nanda, Director (Jute), Ministry of Textiles, Government of India, Udyog Bhawan, New Delhi-110011.
2. Ms. Kirti Gupta, Section Officer, (Jute) Ministry of Textiles, Government of India, Udyog Bhawan, New Delhi-110011.
3. Director (P& FCI), Ministry of Consumer Affairs, Food and Public Distribution, Government of India, Krishi Bhawan, New Delhi -110001 **with a request to take up the above matter with concerned SPAs on a priority basis.**
4. IJMA for information



INDIAN JUTE MILLS ASSOCIATION

No. G(1)12/ 776-D

04.12.2018

Shri Moloy Chandan Chakraborty

Jute Commissioner

Government of India, Ministry of Textiles

C.G.O Complex, 3rd MSO Building

4th Floor, DF Block, Salt Lake City

Kolkata – 700 064

Sub: Deposit of 2% TDS against GST for the month of October, 2018 by State Procurement Agencies (SPAs) through submission of GSTR 7 due to be done by 10th of Nov'18 - Flow of correct data, access to SPAs of withheld fund against TDS & awareness to persons concerned

Sir,

This has reference to our discussion in your office on 24th November, 2018 and today. IJMA has now been provided access to data in Jute Smart Portal pertaining to TDS and we have prepared a summary of amount deducted from bills of supplying mills on behalf of various SPAs which was to be deposited by agencies under their GSTIN allotted for TDS through submission of GSTR-7 against individual supplying mills' GSTIN within 10th of Nov'18, and this is overdue.

Details of Total TDS against individual SPAs is as below -

SUMMARY OF TDS FOR THE MONTH OF OCTOBER 2018

| Agency Name | Consignee Details | | Invoice Value(Rs.) | TDS Value(Rs.) |
|--|-------------------|-----------------|--------------------------|-----------------------|
| | TDS GSTIN | Consignee GSTIN | | |
| Haryana State Warehousing Corporation | | | 4,24,28,210.00 | 8,48,564.32 |
| Food & Supplies Department(Hr) | | | 7,87,34,692.12 | 15,74,694.03 |
| Hafed | | | 2,78,77,525.50 | 5,57,549.63 |
| Pungrain | | | 23,34,85,591.12 | 46,69,711.84 |
| Punjab Agro Foodgrains Corporation | | | 5,14,76,229.50 | 10,29,524.74 |
| Punjab State Warehousing Corporation | | | 2,18,18,877.59 | 4,36,377.52 |
| Punsup | | | 16,72,16,118.65 | 33,44,323.62 |
| Markfed | | | 12,08,20,765.38 | 24,16,415.08 |
| Andhra Pradesh State Civil Supplies Corp.Ltd | | | 19,25,67,099.60 | 38,51,342.06 |
| Food & Civil Supplies Dept. - UP | | | 1,07,27,61,866.20 | 2,14,55,237.52 |
| Markfed - Chattisgarh | | | 17,88,74,502.70 | 35,77,489.66 |
| MP State Civil Supplies Corp Ltd. | | | 29,89,76,992.40 | 59,79,540.41 |
| Telangana State Civil Supplies Corporation | | | 32,01,39,989.55 | 64,02,799.61 |
| West Bengal Essential Commodities Supply Corp.Ltd. | | | 3,30,18,022.50 | 6,60,360.45 |
| | | | 2,84,01,96,482.81 | 5,68,03,930.49 |

Royal Exchange, 6, Netaji Subhas Road, Kolkata 700 001, India

Phone : 2230 0742, 2230 9918 Fax : +91 33 4001 4217, 2231 3836 E-mail : ijma@ijma.org Website : www.ijma.org

2. As of now, only below mentioned SPAs have submitted their return with given GSTIN allocated for TDS purpose-

- TELANGANA STATE CIVIL SUPPLIES CORPORATION LIMITED - 36HYDT06863D1DR
- TELANGANA STATE CIVIL SUPPLIES CORPORATION LIMITED - 36AAFCT5393P2ZH
- THE PUNJAB STATE COOP.SUPPLY&MARKETING FEDRATION LTD - 03AAAAT3454G1D2
- HARYANA STATE WAREHOUSING CORPORATION - 06AAACH3948K1DO

The above non payment compliance by SPAs has put undue heavy financial stress to supplying mills as they had to fork out this extra sum.

3. As had been suggested by IJMA representatives during meeting, we are annexing (**Annexure -1: 14 Agency-wise sheets and 1 summary sheet**) herewith Agency wise, supplier wise statement showing Invoice value and TDS value for the month of **October'18** showing amount to be deposited under IGST/SGST & CGST as the case may be for interstate or intrastate supplies received by different consignees under each SPA. The format is as below-

| Agency : | | Annexure -A | | | | | |
|---------------|-----------------|-----------------|-------|---------------|-----------------|---------|---------|
| GSTIN Details | | Supplying Mills | | Invoice Value | TDS Value - Rs. | | |
| TDS GSTIN | Consignee GSITN | Name | GSTIN | | IGST 2% | CGST 1% | SGST 1% |

You are requested to pass on the data to individual SPAs with clear instruction to deposit the overdue amount in their GST Portal without any further delay so that mills may get credit of the amount in their respective GST ledgers. As we do not have Consignee GSTIN & GSTIN as Tax Deductor, we have left the columns blank and this may be checked by SPAs at their end.

4. Please note that agencies have a genuine problem of availability funds, as the said withheld TDS amount remain in Bank A/cs of SPAs, controlled by JCO and this need to be transferred back to the respective SPA controlled Bank A/c if not already done to enable them to deposit money in GST account. SPAs may also be asked to confirm to JCO having deposited the TDS amount by submission of related challan etc. and filing return in GSTR-7. Supplying Mills in turn will acknowledge & accept TDS credit in their respective GST window login to enable SPAs to issue TDS Certificate in form of GSTR-7A to meet their statutory liability and obligation under the GST Act, 2017.

With regards,

Yours faithfully,

(S. Moitra)

Director General

Encl: Annexure-A for October, 2018 comprising of 14 Agency-wise sheets and 1 summary sheet



INDIAN JUTE MILLS ASSOCIATION

No. G(1)12/781-D

05.12.2018

Shri Moloy Chandan Chakrabortty
Jute Commissioner
Government of India, Ministry of Textiles
C.G.O Complex, 3rd MSO Building
4th Floor, DF Block, Salt Lake City
Kolkata – 700 064

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Sir,

This has reference to our discussion in your office on 24th November, 2018 and yesterday. IJMA has now been provided access to data in Jute Smart Portal pertaining to TDS and we have prepared a summary of amount deducted from bills of supplying mills on behalf of various SPAs which needs to be deposited by agencies under their GSTIN allotted for TDS through submission of GSTR-7 against individual supplying mills' GSTIN within 10th of December, 2018.

1. Details of Total TDS against individual SPAs is as below -

SUMMARY OF TDS FOR THE MONTH OF NOVEMBER 2018

| Agency Name | Consignee Details | | Invoice Value(Rs.) | TDS Value(Rs.) |
|--|-------------------|-----------------|--------------------------|------------------------|
| | TDS GSTIN | Consignee GSTIN | | |
| Andhra Pradesh State Civil Supplies Corp.Ltd | | | 58,10,17,716.60 | 1,16,20,375.35 |
| Food & Civil Supplies Dept. - UP | | | 65,53,60,815.00 | 1,31,07,218.03 |
| Food & Supplies Department(Hr) | | | 26,70,11,440.16 | 53,40,229.46 |
| Hafed | | | 20,33,28,771.60 | 40,66,575.94 |
| Haryana State Warehousing Corporation | | | 26,55,61,614.00 | 53,11,232.96 |
| Markfed | | | 6,49,11,817.42 | 12,98,236.30 |
| Markfed - Chattisgarh | | | 1,43,54,74,437.11 | 2,87,09,493.00 |
| MP State Civil Supplies Corp Ltd. | | | 93,72,55,580.36 | 1,87,45,114.93 |
| Odisha State Civil Supplies Corporation Ltd. | | | 6,86,29,102.00 | 13,72,588.16 |
| Pungrain | | | 10,20,41,428.59 | 20,40,828.73 |
| Punjab Agro Foodgrains Corporation | | | 1,20,11,658.00 | 2,40,233.20 |
| Punjab State Warehousing Corporation | | | 75,58,067.87 | 1,51,161.33 |
| Punsup | | | 7,23,33,192.42 | 14,46,664.88 |
| Telangana State Civil Supplies Corporation | | | 57,20,52,424.23 | 1,14,41,049.89 |
| Uttarakhand | | | 16,95,49,780.00 | 33,90,996.91 |
| West Bengal Essential Commodities Supply Corp.Ltd. | | | 12,90,20,647.50 | 25,80,413.00 |
| Total | | | 5,54,31,18,492.86 | 11,08,62,412.07 |

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- HARYANA STATE WAREHOUSING CORPORATION - 06AAACH3948K1DO
- PUNJAB STATE WAREHOUSNG CORPORATION - 03AABCP7825J2DM

The non payment by SPAs is putting undue heavy financial stress to supplying mills as they are forced to pay extra in absence of credit.

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| GSTIN Details | | Supplying Mills | | Invoice Value | TDS Value - Rs. | | |
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With regards,

Yours faithfully,

(Manish Poddar)

Chairman

Encl: Annexure-A for November, 2018 comprising of 16 Agency-wise sheets and 1 summary sheet