



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

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

Dated: 30<sup>th</sup> of October, 2018

To  
Competent Authority,  
All State Procurement Agencies (as per list attached)

**Subject: TDS under GST – Format uploaded in JuteSMART for Facilitating Issue of TDS Certificates by SPAs to Suppliers –reg.**

Sir/Madam,

Please refer this office letter No Jute (Econ)/GP/2016 dated 25<sup>th</sup> September, 2018 on the above subject and subsequent letter of IJMA (No G (1)12/683-D dated 23<sup>rd</sup> October, 2018.

In this regards you may please do the needful i.e deposit the TDS under GST to Govt. account and issue the TDS certificate to the suppliers as per extant rules/guidelines of the GST Act under the specified timeframe. As per GST Laws prevalent, the same may be complied to within stipulated timelines to avoid/ preclude litigation due to non compliance of the said TDS provision under GST.

A TDS report/format to facilitate SPAs (to issue TDS certificates to suppliers) has already been uploaded in the JuteSMART system , which can be accessed through the SPAs'login (in JuteSMART).In case of any clarification/doubt on the software, you are requested to seek clarification from system administrator , Ms. Chiroshree Paul.

Yours faithfully,

(Kousik Chakraborty)  
Deputy Jute Commissioner

Copy to:

1. Shri. A. Madhukumar Reddy, Joint Secretary (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.

SPA List

General Manager  
Food Corporation of India,  
10-A, Middleton Row, Kolkata-700071

The Managing Director,  
Madhya Pradesh State Civil Supplies  
Corporation Limited,  
Block No.1, 3<sup>rd</sup> floor,  
Prayabaran Bhavan,  
Bhopal-462011. [Fax: 0755-2550312]  
Email: [mpscsc@gmail.com](mailto:mpscsc@gmail.com)

Shri G.S. Painkra,  
The General Manager  
Chhattisgarh State Co-Operative  
Marketing Federation Ltd.,  
880, Civil Lines, Raipur – 492001

Jharkhand State Food And Civil supplies Corp. Ltd.,  
(A Government of Jharkhand Undertaking)  
JSAMB Building, Itki Road, Ranchi-834005.  
[Email:jsfcmonitoring@gmail.com](mailto:jsfcmonitoring@gmail.com),  
[jsfcprocurement@gmail.com](mailto:jsfcprocurement@gmail.com)

Shri S.S. Nayak, General Manager,  
Orissa State Civil Supplies Corporation Ltd.  
Nayapali, Bhubaneswar-751012  
Fax-0674-2395291

The Commissioner,  
Food & Supplies Department,  
Govt. Of Uttarakhand,  
53-B, Subhas Road, Dehradun- 243001

The Managing Director,  
Andhra Pradesh State Civil Supplies Corpn. Ltd,  
6-3-655/1/A, Civil Supplies Bhavan,  
Somajiguda, Hyderabad-500082

C.V. Anand, IPS  
E.O. Secretary,  
Consumer Affairs Food & Civil Supplies,  
Government of Telengana, Tankbund, Basheer Bagh, Near NTR Gardens,  
Opposite Lumbini Park, Hyderabad, Telangana-500022



National Agriculture Cooperative Marketing  
Federation of India Ltd.,  
20-B Abdul Hamid Street, Kolkata-69,  
Email: nafedkolkata@gmail.com

Shri Jaipal Singh,  
Join Director, Food & Supplies Department,  
Government of Haryana,  
2<sup>nd</sup> Floor, 30 Bays Building, Sector-17-B, Chandigarh  
([foodstorage2@gmail.com](mailto:foodstorage2@gmail.com))

Smt. Anindita Mitra, IAS  
Director Food, Civil Supplies & Consumer  
Affairs Deptt., Punjab,  
Anaj Bhavan, Sector-39-C,  
Chandigarh- 1600336.  
Ph:0172-2636090 Fax:0172-2636099

The Punjab State Co-op. Supply & Marketing  
Federation Ltd., MARKFED House,  
4, Sector 35-B Chandigarh-160022,  
[Email-er.ro@markfedpunjab.com](mailto:Email-er.ro@markfedpunjab.com)

The Commissioner, Food & Civil Supplies Deptt., Govt. Of U.P.  
2<sup>nd</sup> Floor, Jawahar Bhawan, Lucknow-226001

The General Manager, Jute Bag Procurement,  
West Bengal Essential Commodities Supplies Corporation Ltd,  
11A, Mirza Galib Street, Kolkata-700087  
[jutebagprocurement@gmail.com](mailto:jutebagprocurement@gmail.com)

\*\*\*\*\*

Copy for Information to:

To  
The Chairman,  
Indian Jute Mills Association  
Royal Exchange,  
6, Netaji Subhash Road, Kolkata - 700 001

I J M A

# INDIAN JUTE MILLS ASSOCIATION

No. G(1)12/683-1

23.10.2018

[To : All State Foodgrain Procuring Agencies & FCI (as per list)]

Sub : Tax deduction at source under Goods and Service tax 2017  
Ref : Office of Jute Commissioner Letter No. Jute(Econ)/GP/2016 dated 25.09.2018  
addressed to all foodgrain procuring agencies


Sir,

Office of Jute Commissioner makes payment to jute mills on behalf of FCI and other State Government Foodgrain Procurement Agencies for supply of jute bags. While doing so Jute Commissioner is required to deduct tax at source under Goods & Service tax 2017 @ 2% (1% for CGST and 1% for SGST or 2% for IGST as applicable). Jute Commissioner vide letter dated 25.09.2018 (copy enclosed) advised FCI and other Foodgrain Procuring Agencies to deposit the TDS under GST to the concerned Government account and also issue the TDS certificate to the suppliers as per rules/guidelines of GST Act within the time limits specified therein. You are requested to upload the TDS certificate in the GST portal by 8th of the following month for compliance under GST Act to enable jute mills to download the TDS certificate. You are also requested to upload the same in the Jute Smart Portal

With regards.

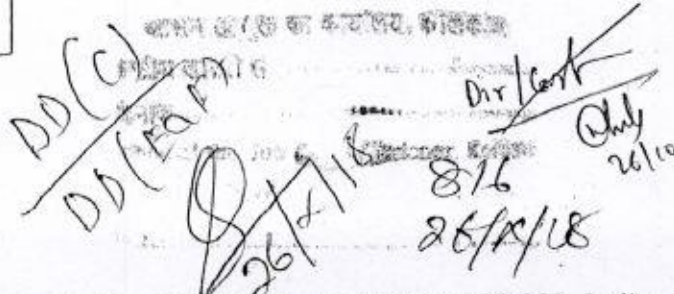
Yours faithfully,

Encl : as above

  
(S. Moitra)  
Director General

Copy to:  
Deputy Jute Commissioner  
Office of the Jute Commissioner  
DF Block, Sector-1  
Salt Lake City  
Kolkata - 700 064

He is requested to provide enabling provision in the Jute Smart Portal

  
DD(C)  
DD(EA)  
26/11/18  
Dir/Genl  
26/11/18  
26/11/18

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



भारत सरकार  
वस्त्र मंत्रालय  
पटसन आयुक्त का कार्यालय  
सी. जी. ओ. कॉम्प्लेक्स, तृतीय एम. एस. ओ. भवन,  
ई एवं एफ विंग, चतुर्थ तल, डी एफ ब्लॉक,  
सेक्टर-1, सॉल्टलेक, कोलकाता-700 064.  
जी.पी.ओ पोस्ट बाक्स सं.2208



Government of India  
Ministry of Textiles  
Office of the Jute Commissioner  
3<sup>rd</sup> MSO Building, CGO Complex, DF-  
Block, E & F Wing, 4<sup>th</sup> Floor, Sector-1, Salt  
Lake City,  
Kolkata - 700 064,  
G.P.O. Post Box No.2208

Jute (Econ)/GP/2016

Date: 25<sup>th</sup> September, 2018

To  
Competent Authority,  
All Procurement Agencies & Indian Jute Mills Association (as per list attached)


Subject: TDS under GST

Sir/Madam,

Please refer to the Notification No 50/2018-Central Tax dated 13<sup>th</sup> September, 2018 of Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India. Based on the reading of the notification and as understood it relates to Tax Deduction at Source (TDS) under Goods and Service Tax (GST) 2017. As per understanding, it may be noted TDS is to be deducted @2% (1% for CSST & 1% for SGST or 2% for IGST as applicable) from the payment made or credited to the supplier of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees, other conditions remaining same. In this regard a copy of above notification and relevant section of CGST Act and SGST Act (for WB) is enclosed.

Hence, based on the understanding this office would be deducting the said TDS under GST, while processing the bills of the Procurement Agencies for supply of B-Twill Jute Bag only. You are requested to deposit the TDS under GST to the Government as well as issue Certificates to the Suppliers as per the rules/guidelines of the GST Act adhering to the time limit without fail.

Yours faithfully,

  
(Dipankar Mahto)  
Deputy Jute Commissioner

Copy to:

1. Shri. A. Madhukumar Reddy, Joint Secretary (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.

I J M A

# INDIAN JUTE MILLS ASSOCIATION

No. K-3(6.4)/681-1)

23.10.2018.

**Shri Arvind Kumar M**  
**Secretary**  
National Jute Board  
3A & 3B Park Plaza  
71, Park Street  
Kolkata – 700 016

**Sub :** Intimation to be provided by the claimant jute mills about the dates of receipt of machinery and installation of machinery at mill premises for claiming of subsidy under ISAPM

**Ref :** 1. Minute of the 11<sup>th</sup> Technical Committee (TC) Meeting of Incentive Scheme for Acquisition of Plants & Machinery (ISAPM)  
2. NJB letter No. NJB/ISAPM/IJMA/2018-19/1962 dated.05.10.2018

Sir,

The 11<sup>th</sup> Technical Committee meeting of ISAPM held on 16.03.2018 under the Chairmanship of Deputy Jute Commissioner minuted vide para no.2.1 of agenda no.2 the necessity of claimant jute mills having to intimate National Jute Board (NJB), at least 2 weeks in advance, of the date of receipt of machinery(ies) and the date of installation of those machinery(ies) at the mill premises for claiming of subsidy under ISAPM. Further, NJB letter dated. 05.10.2018 addressed to the Chairman of the Association informed that most claimant mills have not adhered to the requirement of 2 weeks advance notice as seen from claims of subsidy under ISAPM.

The Association was represented at the meeting by Chairman and present Deputy Chairman. In the understanding of the Association, it was deliberated and decided in the meeting that the **intimation is required to be provided by the claimant mills to NJB within 2-weeks of receipt of machinery(ies) at the mill premises as well as the date(s) of installation and not 2-weeks in advance**, as has been recorded in the Minutes. Minutes has not been correctly recorded and needs to be amended accordingly.

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



In the circumstances mentioned above, it is requested that the inadvertent error, which has crept in the Minutes, may be rectified at the next meeting of the Technical Committee for ISAPM and mills informed accordingly.

Yours faithfully,



(S. Moitra)  
Director General

Copy to:

- i. **Deputy Jute Commissioner**  
Office of the Jute Commissioner, Ministry of Textiles, Government of India  
CGO Complex, 3<sup>rd</sup> MSO Building, 4<sup>th</sup> Floor  
DF Block, Salt Lake, Kolkata – 700 064
  
- ii. **Shri Mahadeb Datta**  
Assistant Director (Technical)  
National Jute Board  
3A & 3B Park Plaza  
71, Park Street  
Kolkata – 700 016

**yogesh tiwaritcs/CBECCircular No. 65/39/2018-DOR**

**F.No.S.31011/11/2018-ST-I-DoR**

**Government of India  
Ministry of Finance  
Department of Revenue**

\*\*\*

**New Delhi, Dated the 14th September, 2018**

To,

1. Secretaries of the Central Ministries as pe list enclosed.
2. Chief Secretaries of all States/UTs with legislature/ UTs without Legislature.
3. All Finance Secretaries/ CCTs of the States/ UTs with Legislature/UTs without Legislature.
4. Chairman CBIC /All Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (through Member, GST, CBIC)
5. Pr.Chief Controller of Accounts, CBIC.

Madam/Sir,

**Subject: Guidelines for Deductions and Deposits of TDS by the DDO under GST**

Section 51 of the CGST Act 2017 provides for deduction of tax by the Government Agencies (Deductor) or any other person to be notified in this regard, 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 by deductor within ten days after the end of the month in which such deduction is made alongwith a return in FORM GSTR-7 giving the details of deductions and deductees. Further, the deductor has to issue a certificate to the deductee mentioning therein the contract value, rate of deduction, amount deducted etc.

2. As per the Act, every deductor shall deduct the tax amount from the payment made to the supplier of goods or services or both and deposit the tax amount so deducted with the Government account through NEFT to RBI or a cheque to be deposited in one of the authorized banks, using challan on the common portal. In addition, the deductors are entrusted the responsibility of filing return in FORM GSTR-7 on the common portal for every month in which



deduction has been made based on which the benefit of deduction shall be made available to the deductee. All the DDOs in the Government, who are performing the role as deductor have to register with the common portal and get the GST Identification Number (GSTIN).

3. The subject section which provides for tax deduction at source was not notified to come into force with effect from 1<sup>st</sup> July, 2017, the date from which GST was introduced. Government has recently notified that these provisions shall come into force with effect from 1<sup>st</sup> October, 2018, vide Notification No. 50/2018 – Central Tax dated 13th September, 2018.

4. For payment process of Tax Deduction at Source under GST two options can be followed, which are as under:

**Option I:** Generation of challan for every payment made during the month

**Option II:** Bunching of TDS deducted from the bills on weekly, monthly or any periodic manner

5. In order to give effect to the above options from 01.10.2018, a process flow of deduction and deposit of TDS by the DDOs has been finalised in consultation with CGA for guidance and implementation by Central and State Government Authorities. The process flow for Option I and Option II are described as under:

#### **Option I - Individual Bill-wise Deduction and its Deposit by the DDO**

6. In this option, the DDO will have to deduct as well as deposit the GST TDS for each bill individually by generating a CPIN (Challan) and mentioning it in the Bill itself.

7. Following process shall be followed by the DDO in this regard:

- (i) The DDO shall prepare the Bill based on the Expenditure Sanction. The Expenditure Sanction shall contain the (a) Total amount, (b) net amount payable to the Contractor/Supplier/Vendor and (c) the 2% TDS amount of GST.
- (ii) The DDO shall login into the GSTN Portal (using his GSTIN) and generate the CPIN (Challan). In the CPIN he shall have to fill in the desired amount of payment against one/many Major Head(s)



(CGST/SGST/UTGST/IGST) and the relevant component (e.g. Tax) under each of the Major Head.

- (iii) While generating the CPIN, the DDO will have to select mode of payment as either (a) NEFT/RTGS or (b) OTC. In the OTC mode, the DDO will have to select the Bank where the payment will be deposited through OTC mode.
- (iv) The DDO shall prepare the bill on PFMS (in case of Central Civil Ministries of GoI), similar payment portals of other Ministries/Departments of GoI or of State Governments for submission to the respective payment authorities.
- (v) In the Bill,
  - (a) the net amount payable to the Contractor; and
  - (b) 2% as TDSwill be specified
- (vi) In case of NEFT/RTGS mode, the DDO will have to mention the CPIN Number (as beneficiary's account number), RBI (as beneficiary) and the IFSC Code of RBI with the request to payment authority to make payment in favour of RBI with these credentials.
- (vii) In case of the OTC mode, the DDO will have to request the payment authority to issue 'A' Category Government Cheque in favour of one of the 25 authorized Banks. The Cheque may then be deposited along with the CPIN with any of branch of the authorized Bank so selected by the DDO.
- (viii) Upon successful payment, a CIN will be generated by the RBI/Authorized Bank and will be shared electronically with the GSTN Portal. This will get credited in the electronic Cash Ledger of the concerned DDO in the GSTN Portal. This can be viewed and the details of CIN can be noted by the DDO anytime on GSTN portal using his Login credentials.
- (ix) 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. The DDO may



also make use of the offline utility available on the GSTN Portal for this purpose.

- (x) The DDO shall generate TDS Certificate through the GST Portal in FORM GSTR-7A after filing of Monthly Return.

### **Option II - Bunching of deductions and its deposit by the DDO**

8. Option-I may not be suitable for DDOs who make large number of payments in a month as it would require them to make large number of challans during the month. Such DDOs may exercise this option wherein the DDO will have to deduct the TDS from each bill, for keeping it under the Suspense Head. However, deposit of this bunched amount from the Suspense Head can be made on a weekly, monthly or any other periodic basis.

9. Following process shall be followed by the DDO in this regard:

- (i) The DDO shall prepare the Bill based on the Expenditure Sanction. The Expenditure Sanction shall contain the (a) Total amount, (b) net amount payable to the Contractor/Supplier/Vendor and (c) the 2% TDS amount of GST.
- (ii) The DDO shall prepare the bill on PFMS (in case of Central Civil Ministries of GoI), similar payment portals of other Ministries/Departments of GoI or of State Governments for submission to the respective payment authorities.
- (iii) In the Bill, it will be specified
  - (a) the net amount payable to the Contractor; and
  - (b) 2% as TDS
- (iv) The TDS amount shall be mentioned in the Bill for booking in the Suspense Head (8658 - Suspense; 00.101 - PAO Suspense; xx - GST TDS)
- (v) The DDO will require to maintain the Record of the TDS so being booked under the Suspense Head so that at the time of preparing the CPIN for making payment on weekly/monthly or any other periodic basis, the total amount could be easily worked out.
- (vi) At any periodic interval, when DDO needs to deposit the TDS amount, he will prepare the CPIN on the GSTN Portal for the amount (already booked under the Suspense Head).



- (vii) While generating the CPIN, the DDO will have to select mode of payment as either (a) NEFT/RTGS or (b) OTC. In the OTC mode, the DDO will have to select the Bank where the payment will be deposited through OTC mode.
- (viii) The DDO shall prepare the bill for the bunched TDS amount for payment through the concerned payment authority. In the Bill, the DDO will give reference of all the earlier paid bills from which 2% TDS was deducted and kept in the suspense head. The DDO may also attach a certified copy of the record maintained by him in this regard.
- (ix) The payment authority will pass the bill by clearing the Suspense Head operated against that particular DDO after exercising necessary checks.
- (x) In case of NEFT/RTGS mode, the DDO will have to mention the CPIN Number (as beneficiary's account number), RBI (as beneficiary) and the IFSC Code of RBI with the request to payment authority to make payment in favour of RBI with these credentials.
- (xi) In case of the OTC mode, the DDO will have to request the payment authority to issue 'A' Category Government Cheque in favour of one of the 25 authorized Banks. The Cheque may then be deposited along with the CPIN with any of branch of the authorized Bank so selected by the DDO.
- (xii) Upon successful payment, a CIN will be generated by the RBI/Authorized Bank and will be shared electronically with the GSTN Portal. This will get credited in the electronic Cash Ledger of the concerned DDO in the GSTN Portal. This can be viewed and the details of CIN can be noted by the DDO anytime on GSTN portal using his Login credentials.
- (xiii) 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. The DDO may also make use of the offline utility available on the GSTN Portal for this purpose.



(xiv) The DDO shall file the Return in FORM GSTR-7 by 10<sup>th</sup> of the following month

(xv) The DDO shall generate TDS Certificate through the GSTN Portal in FORM GSTR-7A

**10.** Departments in Central Government should instruct all its DDOs under them to follow the above procedure for payment of GST TDS amount deducted from payments to be made to suppliers.

**11.** Difficulty, if any, in implementation of this circular may please be brought to the notice of Department of Revenue.

**(Ritvik Pandey)**

Joint Secretary to the Government of India

## 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/UT Tax	Total