

Government of West Bengal
Finance Department
Nabanna

No 4406 - F(Y)

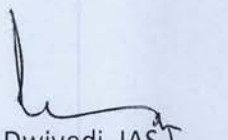
Dated, the 14th July, 2017.

Sub: Registration under GST as deductor of tax

In the Memo No. 1015 dated 28.6.2017 of DTA (Annexure I) it has already been informed that no deduction of STDS or TCS under the WBVAT Act, 2003 shall be made w.e.f. 01.07.2017. Further, the similar provision for deduction of TDS under the GST Law has not yet been made operational and so no deduction on account of CGST/SGST/IGST shall be made by DDOs of West Bengal Government and Local Authorities, Statutory bodies, autonomous institutions, PSUs, etc under the administrative control of Government of West Bengal until further communication.

In the meantime all the **DDOs of West Bengal Government and Local Authorities, Statutory bodies, autonomous institutions, PSUs, etc** under the administrative control of Government of West Bengal, are hereby directed to get themselves registered and obtain a GSTIN [Goods & Services Tax Identification Number] as a tax deductor through electronic process in the portal www.gst.gov.in by using their PAN/TAN. This will facilitate immediate implementation of the TDS provisions under GST when the same are made effective.

In case of any query one may contact the Officials of STDS Cell, Office of the Commissioner, Commercial Taxes, West Bengal, 2nd Building, 1st Floor, Room Nos. 102 & 119, 14 Beliaghata Road, Kolkata 700 015 at (033)7122-1128 to 1132 or mail at stds.comtax@gmail.com or stds.comtax@wbcomtax.gov.in.


(H.K.Dwivedi, IAS)
Principal Secretary to the
Government of West Bengal



Government of West Bengal
Finance Department
Directorate of Treasuries and Accounts
8, Lyons Range (3rd Floor), Kolkata-700 001

Phone - 2243-8067 / 2231-6080 / 2262-1162 Fax: 2248-4742 e-mail: dta-wb@gov.in

No 1015

Dated, 28.06.2017

To,
The Treasury Officer / DDO (All)

Sub: Deduction of STDS from 01/07/2017

Sir,

In pursuance of communication received from the Commissioner, Commercial Taxes, Government of West Bengal, I have been directed to inform you that Goods and Services Tax (GST) is going to be introduced w.e.f. 01/07/2017 in substitution of the indirect taxes like VAT, Central Sales Tax, etc.

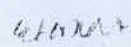
Under such circumstances, the **Drawing and Disbursing Officer, the Administrators of the Local Fund Accounts and the Treasury Officers** of the State are being requested to follow the instructions given below for deduction of sales tax at source (STDS) under the West Bengal Value Added Tax Act, 2003 as well as for smooth implementation of GST in the State.

No deduction of STDS u/s 40 or TCS u/s 40A of the WBVAT Act, 2003 shall be made w.e.f. 01/07/2017.

- 1 This will apply not only to the bills that have been **submitted before 01/07/2017**, but also to the **bills submitted on and from 01/07/2017**. For deductions made till 30th June 2017, the provisions of WBVAT 2003 will have to be followed in the manner as is being done today.
- 2 **No deduction of TDS** under any of the under mentioned **GST Act / laws** shall be made **with effect from 01/07/2017** until further communication.
 - (a) Under section 51 of the Central Goods and Service Tax Act, 2017.
 - (b) Under section 51 of the West Bengal Goods and Services tax ordinance, 2017 and
 - (c) Under section 20 of the Integrated Goods and Service Tax Act, 2017

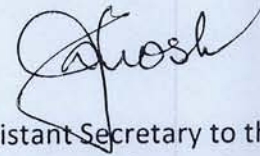
In view of the above Treasury Officers / PAOs are instructed to dispose of all the bills (including the mandate generation / delivery of cheque / delivery of objection) received till 30.06.2017 on 30th June 2017 itself where such bills contain STDS deductions. **No such bills shall be accepted and processed at the Treasury / PAO after 30th June, 2017 or left pending at the end of Treasury/PAO after 30th June 2017 under any circumstances.**

Hence, Treasury may be kept open for extended hours on 30th June 2017, if required


 Joint Director
 Directorate of Treasuries and Accounts
 West Bengal

Copy forwarded for information and necessary action to:

1. Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata – 700001.
2. Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata – 700001.
3. Accountant General (Receipt Works & Local Bodies Audit), West Bengal, CGO Complex, 3rd MSO Building, 5th Floor, Block DF, Sector I, Salt Lake, Kolkata – 700064.
4. Additional Chief Secretary / Principal Secretary / Secretary, _____ Department. **He is requested to circulate the same to all Directorates / Regional Offices / Societies / PSUs / Statutory Organisations / autonomous Bodies / Parastatals under the administrative control of his Department.**
5. Special Secretary/Additional Secretary/Commissioner/Joint Secretary/Deputy Secretary, Finance Department.
6. _____ Department.
7. Commissioner, _____ Division, _____
8. Director, _____
9. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3rd Floor, Kolkata – 700001.
10. District Magistrate / District Judge / Superintendent of Police, _____
11. Sub-Divisional Officer, _____
12. Block Development Officer, _____
13. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata – 700012.
14. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata – 700073.
15. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, IB Market, 1st Floor, Block IB, Sector III, Salt Lake, Kolkata – 700106.
16. Treasury Officer, _____
17. Group ____ / _____ Branch, Finance Department.
18. Sri Sumit Mitra, Network Administrator, Finance (Budget) Department. He is requested to upload copy of this order in the website of Finance Department.



Assistant Secretary to the
Government of West Bengal