

Government of West Bengal
Finance Department
Audit Branch

No. 5721-F(Y)

Dated 5th September, 2018

MEMORANDUM

Sub: Compulsory Registration under GST as Tax Deductor

In order to implement the provisions of TDS under GST, the Finance Department vide its Memo No. 4406-F(Y) dated 14.07.2017 has issued instructions to the DDOs, Local Bodies, Statutory Bodies, Autonomous Institutions, Parastatals, etc. [hereinafter referred to as 'Establishment'] under the administrative control of the State Government to immediately register on GSTN (Goods & Service Tax Network) as "**Deductor**" of Tax at Source in the GST Regime following the electronic process provided on the GST Portal (www.gst.gov.in) and obtain a GSTIN (Goods & Services Tax Identification Number) against the TAN of their Establishment.

2. However, as the decision to rollout TDS under GST was deferred, it has been observed that many Establishments have not yet registered themselves on the GST Portal to obtain their GSTIN (Goods & Services Tax Identification Number).

3. Now, TDS on GST is being implemented from 01.10.2018 and thereafter all the Deductors viz. DDOs and Operators of Deposit Accounts (Other than PF Deposits) will have to deduct TDS on GST as per Section 51 of the West Bengal Goods and Service Tax Act, 2017 and file return within 10th of the corresponding month, failing which penal provisions would be imposed on such DDO/Operators.

4. Therefore, all the DDOs/Operators of Deposit Accounts (Other than PF Deposits) who have not yet registered themselves with GSTN as mandated vide FD Memo No. 4406-F(Y) dated 14.07.2017 are directed to register themselves immediately with GSTN and obtain their GSTIN as "Deductor" against their TAN. Without obtaining the GSTIN (as Deductor), TDS deduction and filling of return as per Section 51 of West Bengal Goods and Services Tax Act, 2017 would not be possible and would attract penal clauses under the Act.

5. DDOs/Operators (other than PF Operators) after obtaining the GSTIN as Deductor from GSTN shall enter the GSTIN in the Master Maintenance link of e-Billing/Online PL Module of IFMS. **The process of obtaining GSTIN and entry of GSTIN in IFMS should necessarily be completed before the 30.09.2018 positively.**

6. In case of any queries, the Officials of STDS Cell, Office of the Commissioner, Commercial Taxes, West Bengal, 2nd Building, 1st Floor, Room No. 102 & 119, 14-Beliaghata Road, Kolkata-700015 may be contacted over Phone at (033)-7122-1128/29/30/31/32 or Email at stds.comtax@gmail.com / stds.comtax@wbcomtax.gov.in.

(H.K. Dwivedi)

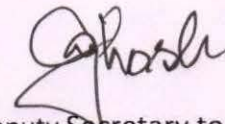
Additional Chief Secretary to the
Government of West Bengal

No.5721/1(500)-F(Y)

Dated, the 5th September, 2018

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 Autonomous and statutory bodies / Local Bodies/PSUs/parastatals, etc under his administrative control.**
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 / Commissioner of Police / 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.



Deputy Secretary to the
Government of West Bengal