

Government of West Bengal
Finance Department
Audit Branch

No.6284-F(Y)

Date: 28th September, 2018

MEMORANDUM

**Sub: Guidelines for Deduction and Deposit of TDS on GST
by the DDO/Operators or Administrators of Deposit Accounts**

In order to implement the provisions of TDS under GST, the Finance Department vide its Memo No. 5721-F(Y) dated 05.09.2018 read with Memo. No. 4406-F(Y) dated 14.07.2017 had issued instructions to the DDOs, Local Bodies, Statutory Bodies, Autonomous Institutions, Parastatals, etc. under the administrative control of the State Government to mandatorily register on GSTN (Goods & Service Tax Network) as "Deductor" of Tax at Source 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. Now, as per Notification No. 50/2018 – Central Tax dated 13.09.2018, TDS on GST as per Section 51 of CGST Act 2017 will become mandatory w.e.f. 01.10.2018. Thus, from 01.10.2018 all the Deductors viz. DDOs and Operators/Administrators of LF/PL/Deposit Accounts (Other than PF Deposits) will have to deduct TDS on GST while making payment 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 & date of Tax Invoice is on or after 01.10.2018. The tax amount so deducted shall have to be deposited to the Government Exchequer. As the DDOs and Administrators of LF/PL/Deposit Accounts have already on boarded to the Online Platform of IFMS thus the following processes are to be followed by all the DDOs/Administrators of Deposit Accounts at the time of making payment through IFMS:

3. For payment process of Tax Deduction at Source under GST, DDO may deduct as well as deposit the GST TDS for each bill/Invoice individually by generating a CPIN and mentioning it in the Bill itself. The following process will have to be followed by the DDOs in this regard:

- i) The DDO on receipt of bill/Invoice from the Vendors/Suppliers etc. shall calculate the amount of TDS applicable (presently 2%).
- ii) Upon calculation of the amount of TDS the DDO shall login into the GSTN Portal using his GSTIN and generate the Challan herein called CPIN (Common portal Index Number) selecting the mode of payment as "NEFT/RTGS" upon the remitting bank "Reserve Bank of India-PAD". The CPIN will be a unique 14 digits numeric number. At the time of generating challan DDO shall have to fill in the fields for relevant Tax components viz. CGST, SGST, IGST etc.
- iii) After generation of CPIN from GSTN, the DDO shall enter the CPIN details along with Vendor Name, Vendor GSTIN, Invoice details, etc in "CPIN Master" in e-Billing module of IFMS. The CPIN so entered shall remain valid for 15 days from the date of generation of CPIN. DDO shall prepare the bill in e-Billing module of IFMS and in the Bill, (a) the net amount payable to the Contractor and (b) TDS amount will have to be specified. DDO at the time of preparation of bill in TR Form No.26 and TR-Form No.70 & 70B (Applicable for Works and Forest DDOs only) for making payment to the Suppliers/Vendors against their claim shall tag the CPIN(s) generated for the same for

making online Payment of the amount of TDS through NEFT/RTGS to RBI. In every case the Unique CPIN(s) tagged in the bill will be the beneficiary Bank Account Number of RBI with the Unique IFSC Code "**RBISOGSTPMT**" for which no separate entry will be required in the "Beneficiary Master" of IFMS.

- iv) In case of failure of transaction against any CPIN, DDO shall generate a fresh CPIN for the same amount from GSTN and modify the failed transaction with new CPIN only. Treasury Officer shall generate the Refund Bill in TR Form No.69 against all failed transactions on daily basis.

4. CPIN may also be generated against the bills/Invoices of multiple Vendors. In that case the claim against all such Invoices of multiple Vendors to be drawn in a single bill as one CPIN can be tagged in one bill only. As the CPIN is unique in nature, no same CPIN can be entered by multiple DDO or Deposit Account Operator's login in IFMS. After preparation of bill DDO shall submit the same physically as well as digitally using DSC with all the relevant vouchers, schedules etc as applicable as per existing rules along with the copy of CPIN to the concerned Treasury.

5. Administrators/Operators of LF/PL/Deposit Accounts shall on receipt of bill from the Vendors/Suppliers calculate the amount of TDS applicable and generate the CPIN from GSTN Portal. Upon generation of CPIN, Deposit Account Administrators/Operators shall enter the CPIN in the Online PL module of IFMS for generation of TDS Reference against each individual CPIN. Thereafter Advice is to be generated using DSC and duly signed Advice along with the copy of CPIN shall be submitted to the Treasury. The CPIN against which GST-TDS Advice will be submitted at the Treasury shall act as Unique Beneficiary Bank Account Number of RBI with Unique RBI IFSC Code **RBISOGSTPMT** for making online payment to the Government. No separate beneficiary master shall require to be created in Online PL module of IFMS for such TDS payments against CPIN. Separate Advice shall be submitted for payment of the net proceeds to the Vendors/Supplies as per existing Memorandum No.8060-F(Y) dated-26.11.2015.

6. However, the Administrators/Operators, if desirous of depositing TDS on weekly /fortnightly/monthly basis, will prepare the CPIN on periodic interval from the GSTN portal for the consolidated TDS amount and deposit the amount to the Government exchequer as per the procedure stated above. But it is to be ensured that the TDS is deposited within 10th of the next month in which payment to the supplier/Vendor is made.

7. In case of failure of transaction against any CPIN, the amount of CPIN shall be added back with the Deposit Account balance as stated in the Memorandum No.8060-F(Y) dated-26.11.2015 and Operators/Administrators shall have to generate CPIN afresh for making payment through generation of new TDS Reference.

8. Upon successful payment, a CIN (Challan Identification Number) will be generated by the RBI and will be shared electronically with the GSTN Portal. This will get credited in the electronic Cash Ledger of the concerned DDO/Operators or Administrators of Deposit Accounts in the GSTN Portal. This can be viewed and the details of CIN can be noted by the DDO/Operators of Deposit Accounts anytime on GSTN portal using his Login credentials.

9. The DDO/Operators of Deposit Accounts should maintain a Register as per proforma given in *Annexure-A of CBEC Circular No. 65/39/2018-DOR F.No.S.31011/11/2018-ST-I-DoR* 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 in FORM GSTR-7 by the DDO/Operators or Administrators of Deposit Accounts. The DDO/ Deposit Account Operator/Administrators may also make use of the offline utility available on the GSTN Portal for this purpose and reports that may be made available in IFMS in future.

10. The DDO/Operators or Administrators of Deposit Accounts shall also generate TDS Certificate through the GST Portal in FORM GSTR-7A after filing of Monthly Return. All DDOs (Except the Operators /Administrators of Deposit Accounts) shall enclose duly filled up and signed "Statement of GST-TDS Deduction", as attached in Annexure, along with the bill to the Treasury.

11. Departments in the State Government may kindly instruct all its DDOs/Operators or Administrators of Deposit Accounts (Other than PF Deposits) under their control to follow the above procedures for deduction and payment of GST TDS amount from the bills/claims of Vendors/Suppliers.



(H.K. Dwivedi)

**Additional Chief Secretary to the
Government of West Bengal**

Annexure for TDS on GST

Statement of GST-TDS Deduction

| | |
|-----------------------------------|--------------------------------|
| Reference No: _____ | |
| DDO Code: _____ | Designation of the DDO: _____ |
| Bill No.: _____ | Date: __/__/__ |
| Token No.: _____ Date: __/__/__ | T.V. No.: _____ Date: __/__/__ |
| Bill for the Month of _____, 20__ | |
| DDO GSTIN No: _____ | |

CPIN wise Vendor/GST Details

| Sl. No | CPIN Date | CPIN | Vendor Name | Vendor GSTN | Invoice Value (Excl. GST) | Invoice Date | Invoice No | SGST (1%) | CGST (1%) | IGST (2%) | Interest | Fee | Penalty | Total |
|--------|-----------|------|-------------|-------------|---------------------------|--------------|------------|-----------|-----------|-----------|----------|-----|---------|-------|
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | | |

Rupees _____ (in words) only

Bill Clerk / Accountant

Drawing & Drawing Officer

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.
5. Financial Advisor, _____ Department.
6. Commissioner, _____ Division, _____

7. Director, _____

8. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3rd Floor, Kolkata – 700001.
9. District Magistrate / District Judge / Superintendent of Police, _____

10. Sub-Divisional Officer, _____
11. Block Development Officer, _____
12. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata – 700012.
13. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata – 700073.
14. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, IB Market, 1st Floor, Block IB, Sector III, Salt Lake, Kolkata – 700106.
15. Treasury Officer, _____

16. Group ____ / _____ Branch, Finance Department.
17. 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