



रक्षा लेखा नियंत्रक, उद्यान विहार, नारंगी, गुवाहाटी 78117-1
Controller of Defence Accounts, Udyan Vihar, Narangi, Guwahati-
781171

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IMPORTANT CIRCULAR

No. IA/II/42/GST/VOL-I

Date:- 16/11/2018

To

- 1) All Sections of M.O
 - 2) All AOs/AAOs GE (Army)
 - 3) All AOs/AAOs GE (A/F)
 - 4) All AOs CCE (I)
- } Through website.


Sub:- TDS in GST : Clarification thereon.

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In this connection it is intimated that HQR Office vide their No. A/GST/11101/Gen/2018-19/Vol-I, dated 31/10/2018 (Copy enclosed) has clarified that TDS is not required to be deducted from the amount paid in October but goods or Services supplied before 30/09/2018.

In view of the above, Provisions of TDS may be followed according to the various situations mentioned in the S.O.P.

This is for your information and necessary guidance please.


Jt. CDA

Copy to:

The Officer-In-Charge

EDP Section ----- (for information and to upload in CDA Ghy website.)

(Local)


Jt. CDA

SR
2/11/18

CAO/A&B (IA)
कृपया शीघ्र कार्यवाही की
24/11
13/11

कार्यालय, रक्षा लेखा महानियंत्रक,
उलन बटार मार्ग, पालम दिल्ली छावनी 110010-
O/O THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS,
ULAN BATAR ROAD, PALAM, DELHI CANTT.-110010
दूरभाष : 011-25665548, 25665583/84, 25665736/37, फैक्स : 011-25674786
ईमेल : hqaccounts.cgda@gov.in

No. A/GST/11101/Gen/2018-19/Vol. I

Dated:-31.10.2018

To

The CDA
Udayan Vihar,
Narangji, Guwahati-781171

1
14-11-2018

Sub:- TDS in GST: Clarification thereon.

Ref.:- Your office letter No. IA/II/42/GST/Vol.I Dated 12/10/2018.

With reference to clarification sought vide your office letter No. cited under reference regarding deduction of TDS on the bill for which services was rendered prior to effective date but invoice has been issued on 1/10/2018. Q24 of the FAQ of the SOP may please be referred to wherein it is clearly mentioned that "The tax payer is required to adjust the TDS amount to his liability relating to such invoices in the month in which goods are supplied. Therefore, TDS is not required to be deducted from the amount paid in October but goods or services supplied before 30/9/2018."

2. In view of the above, provisions of TDS may be followed accordingly to the various situations mentioned in the SOP.

Jt. CGDA (A&B) has approved

[Signature]
SAO (A&B)

कार्यालय रक्षा लेखा नियंत्रक Office of the CDA
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14 NOV 2018
नारंगी, गुवाहाटी-171 Narangji, Guwahati-171