MOST IMPORTANT/TIME BOUND

PRASAR BHARATI
(India's Public Service Broadcaster)
(Taxation Section)
Prasar Bharati Secretariat
6th Floor, Prasar Bharati House,
Copernicus Marg, New Delhi-110 001

GST Circular No.11

No.PB-7(14)(1)/2018-Fin/GST **Dated: 28 .09.2018**

Sub: Applicability of GST TDS w.e.f. 01.10.2018 - reg.

Ref: 1.Central Tax Notification no.50/2018 dated 13.09.2018
2.This office letter no. PB-7(14)(1)/2016-Fin/GST/1435-1448 dated 15.11.2017 regarding 'Decentralisation of GST related work at State/ UT level'.

The Government of India vide Notification under reference no.1 (copy enclosed) has made GST TDS applicable w.e.f. 01.10.2018.

In this regard, it is stated that as per Section 51(1)(d) of Central Goods and Services Tax Act, 2017, Prasar Bharati being a body set up by an Act of Parliament with more than fifty one percent participation by way of equity or control, is liable to deduct tax at the rate of one percent from the payment made or credited to the supplier of taxable goods or services or both, where the total value of such supply (excluding GST and GST Cess), when a contract value is exceeding Rs. 2,50,000 (Two lakhs and fifty thousand rupees).

However, no tax is required to be deducted if the location of the supplier and the place of supply is in a State or Union Territory which is different from the State or as the case may be, Union territory of registration of the recipient. For e.g. Divya is working in Indian oil in Delhi HQ. She has been sent to Haryana for training of Haryana Govt employees. Indian oil entered into a contract with Haryana Govt for providing hotel accommodation and travel expenses for 3 Lakh for 3 months. So in this case location of supplier and the place of supply (i.e Haryana) is different from the state in which Indian oil is registered (i.e. Delhi), hence TDS will not be deducted.

Similar provisions also exist in SGST Acts also. Therefore, in case of supply of goods or services or both under a contract, where total value of a contract (excluding GST and GST Cess) exceeds two lakh fifty thousand rupees, every DDO is

required to deduct 2% GST TDS (i.e. 1% under CGST plus 1% under SGST/UTGST or 2% under IGST, as the case may be) from the payment or credit by way of adjustment made to the supplier against such supply of goods or services or both.

It shall be noted that the limit of Rs.2.50 lakh shall be calculated for each contract separately even though the supplier of goods or services or both is same. The GST TDS is to be deducted irrespective of the status of GST registration of the Supplier (i.e. registered under GST or not).

Registration for deducting tax under GST as a 'Tax Deductor':

For deduction of GST TDS, separate registrations are required to be taken. In this regard, the Standing Committee for GST compliance in Prasar Bharati has decided to take two TDS registrations for each State/ UTs (i.e. one for Doordarshan and one for All India Radio) as in case of GST registration. The Finance wing in consultation with Commercial wing of both the Directorates may nominate one Nodal DDO unit in each State/ UT preferably at the location of GST State Nodal Officer who will be responsible for GST TDS compliance of that State/ UT.

Keeping in view of paucity of time, the existing State Nodal Officer for GST should immediately take steps for registering under GST TDS. Initially, SNOs may take the registrations with their own details which may be later on modified with the details of Nodal DDOs nominated by the concerned Directorates. The application for registration has to be made online in Form GST REG-07. The process of registration with screenshots is given in **Annexure-1** for ready reference.

After completing GST TDS registration process, a registration certificate in Form GST REG-06 stating 15 digit GSTIN to be used for GST TDS will be garanted by the GST Authorities.

Procedure for deduction of GST TDS:

The process of deduction of GST TDS is as follows:

1. Each DDO while making payment to the supplier will deduct the GST TDS, if applicable, from the amount payable to the supplier.

   For ex. *DDK Delhi has received the inward supply of Rs.5,00,000 (excluding GST) from a GST registered person of Delhi then while making payment DDK Delhi is required to deduct TDS @ 2% on Rs.5,00,000/- which comes Rs.10,000 (i.e. CGST @1% - Rs.5,000 and SGST @1% - Rs.5,000). In case of inter-state supply, DDK Delhi will deduct IGST @2% on taxable value.*

2. In the cases where DDO is liable to deduct GST TDS, he may ensure making payment to the suppliers by 25th of the month so that adequate time for generation of challan, its payment and filing of return and other GST TDS

compliance can be ensured. In case DDO has to make payment to the supplier after 25th of the month then he may do so only after consent of Nodal DDO.

3. **After making payment to the supplier, each DDO deducting TDS is required to send the details of the payment made in format given in Annexure-2 through e-mail to the concerned Nodal DDO for generation of challan.**

4. **The concerned Nodal DDO will verify the details sent by the DDO and and if the information given by DDO found to be incorrect/ incomplete (i.e. wrong GSTIN, supplier name, amount of TDS, etc.) it will be sent back to DDO for correction. Thereafter, generate the challan for TDS liability against payment made by that particular DDO and send the soft copy of the same to the concerned DDO for discharging GST TDS liability at his end.**

5. **The DDO of the unit will make the payment against challan and send the soft copy of the same to the Nodal DDO.**

6. The Nodal DDO may verify the details of payment made through challan by the DDO in his Electronic Cash Ledger.

7. The Nodal DDO will compile the details received from each DDO under his registration and submit the return in GSTR 07 on GST portal.

8. While decentralising the work of GST from November 2017 vide this office letter under reference no.2, this office has broadly prescribed the scope of GST consultant which also include the work relating to filing of GST TDS returns as mandated under GST Acts [please refer para 5(vi)(e) of the letter under reference no.2]. The Nodal DDO may explore the possibility of taking the assistance of GST consultant in filing GST TDS returns and generation of TDS certificates to be issued to the suppliers.

9. The Nodal DDO should furnish to the deductee a certificate mentioning therein the contract value, rate of deduction, amount deducted, amount paid to the Government, etc.

10. It may be noted that payment of GST TDS and its return should be filed within 10 days after the end of the month and TDS certificates in Form GSTR-7A must be issued and furnished to the deductee within 5 days of crediting the amount to the Government. The TDS certificates shall be made available electronically to the deductee on the common portal in Form GSTR-7A on the basis of the return furnished under GSTR-7.

11. **Timeline to be adhered to:** For proper GST TDS compliance the following timeline may be followed:

Sl. No.	Activity and flow of data	Timeline
1.	**For DDOs:** For sending the information to Nodal DDO after preparation of details of payments made to various suppliers upto 25th of the month.	By 28th of the month.
2.	**For Nodal DDOs:** For sending the challans to the concerned DDOs through e-mail after verification of data sent by DDOs and generation of challans in respect of GST TDS liability pertaining to the concerned DDOs.	By last day of the month.
3.	**For DDOs:** for sending the copy of paid challan after making payment against the challan to Nodal DDO through e-mail.	3rd of the following month
4.	**For Nodal DDOs:** Filing of GST TDS retrun on common portal of GST in GSTR-7	By 10th of the following month
5.	**For Nodal DDOs:** Generation of TDS certificates and sending the copies of TDS certificates to the concerned DDOs through e-mails.	Within 3 days from the date of filing of GST TDS return.
6.	**For DDOs:** Confirmation from the supplier regarding receipt of TDS certificate(s) and intimation to his Nodal DDO for discrepancies, if any.	Within one day from the receipt of the e-mail from his Nodal DDO regarding generation of TDS certificate(s).
7.	**For Nodal DDOs:** Corrective action in case of discrepancies reported by the DDOs.	Within one day from reporting of discrepancy but in no case it should be more than 5 days from the date of filing GST TDS return.

Payment made in a centralised manner against the procurement of goods and services:

In Prasar Bharati, there are some procurements against which payments are made centrally at one location for goods and/ or services delivered in various States/ UTs, such as payments made by PAOs against the purchases made by Zonal Offices & Directorates, Payments made by CCWs for the work done on behalf of units of Prasar Bharati situated in the States/ UTs where its office is situated, etc. In such cases, these PAOs, CCWs and other units which are making payment centrally will deduct the GST TDS, if applicable, and send the details of same to the concerned Nodal DDO for generating challan and other activities as explained above.

Reconciliation of GST TDS data with GST returns:

It is necessary to reconcile the information received sent by various DDOs to Nodal DDOs for GST TDS and information sent by various DDOs to SNO for GST compliances. For this purpose, the Nodal DDOs should send the information received from the DDOs under his registration to the concerned SNO so that he may reconcile these details. The Nodal DDO and SNO should interact on regular basis for reconciliation of the same.

GST TDS Deducted by others:

Since Prasar Bharati is procuring business from Government Departments, Govt. Agencies, PSUs, Autonomous bodies set up by an Act of Parliament, local authorities, etc, which are also required to deduct TDS on goods and/ or services procured from GST registered persons, hence, these Govt. Departments and other Govt. bodies will also deduct GST TDS on services availed from Prasar Bharati.

In view of the same, the Commercial units of both the directorates, CCW units and other units which are supplying any goods and/ or providing services to the Govt. Departments, PSUs, or any other govt. bodies which require to deduct GST TDS shall furnish the details of GST TDS deducted by these Govt. clients to the State Nodal Officers (SNOs) in the format prescribed in **Annexure-3** on monthly basis without fail.

The GST TDS deducted by others will be reflected under Part C of GSTR 2A and GSTR-4A after the due date of filing GSTR-7. The State Nodal Officers should verify the details sent by the various DDOs including commercial units and CCW units with Part C of GSTR 2A. In case of any discrepancy noticed in both sets of information, the State Nodal Officers should interact actively with the concerned units for necessary rectification to be done by the concerned units. Prasar Bharati is eligible to take credit against such GST TDS reflected in Part C of GSTR-2A and therefore each SNO should take ITC against the same.

Other General points:

1. The details of tax deducted at source furnished by the deductor in GSTR-7 shall be made available to each of the suppliers in Part C of GSTR-2A electronically through the Common Portal and the said supplier may claim the Input Tax Credit (ITC) against the GST TDS.
2. The deductee may take this amount as credit in his electronic cash register and may use the same for payment of tax or any other liability.
3. GST TDS Certificate(s) shall be made available to the deductee electronically on common portal in Form GSTR-7A.

4. The refund to the deductor or the deductee arising on account of excess or erroneous deduction shall be dealt with in accordance with the provisions of section 54 of the CGST Act, 2017. However, no refund to the deductor shall be granted, if the amount deducted has been credited to the electronic cash ledger of the deductee. In other words, in case the GST TDS certificate(s) has been issued to the supplier and the amount is credited to his electronic cash ledger then no refund will be allowed to Prasar Bharati. In such cases, the deductee i.e. the supplier to whom payment is released can claim the refund or utilise the credit against his GST liability.

5. In case there is no information of GST TDS deducted by unit or deducted by others, each DDO should send NIL report to his SNO/ his Nodal DDO as the case may be.

6. Registered nodal DDOs will be required to file nil GST TDS returns of their respective states in case no TDS is deducted in a particular month.

Both the Directorates are requested to circulate this circular to all the field units under their control and ensure that the instructions are followed scrupulously. A copy of this circular is also being uploaded on the website of Prasar Bharati.

This issues with the approval of Member (Finance), Prasar Bharati.

Encls: a.a.

(C. K. Jain)
Dy. Director General (Fin)

DG: DD
DG: AIR
E-in-C, AIR & Doordarshan

Copy for information & necessary action to:

1. ADG (Comm.), DD & AIR, Prasar Bharati Sectt.
2. ADG (FIN), DG: DD/ DG: AIR.
3. ADG (E&A)/ ADG (Sports), PB Sectt.
4. All ADG (E)s/ ADG (P)s of Prasar Bharati, AIR and Doordarshan
5. CE (Civil), CCW, New Delhi
6. DDG (Fin), DG: DD/ DG: AIR.
7. DDG (Comm.), DG: DD/ DG: AIR.
8. All SNOs of DG: DD/ DG: AIR.
9. All DDO units of DG:DD/ DG:AIR/ PB Sectt.
10. DDG (Technical) for uploading on the website.

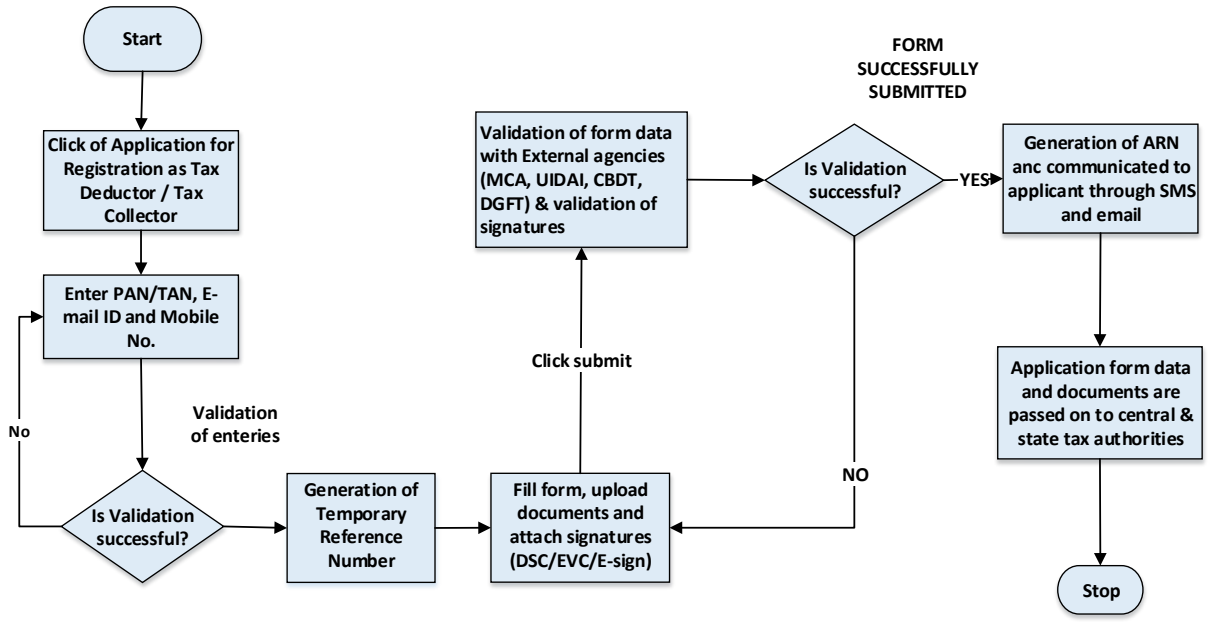
Copy for information to:

1. SO to CEO
2. PS to Member (Fin)

2. Registration as Tax Deductor

2.1 Applying for Registration as Tax Deductor on the GST Portal

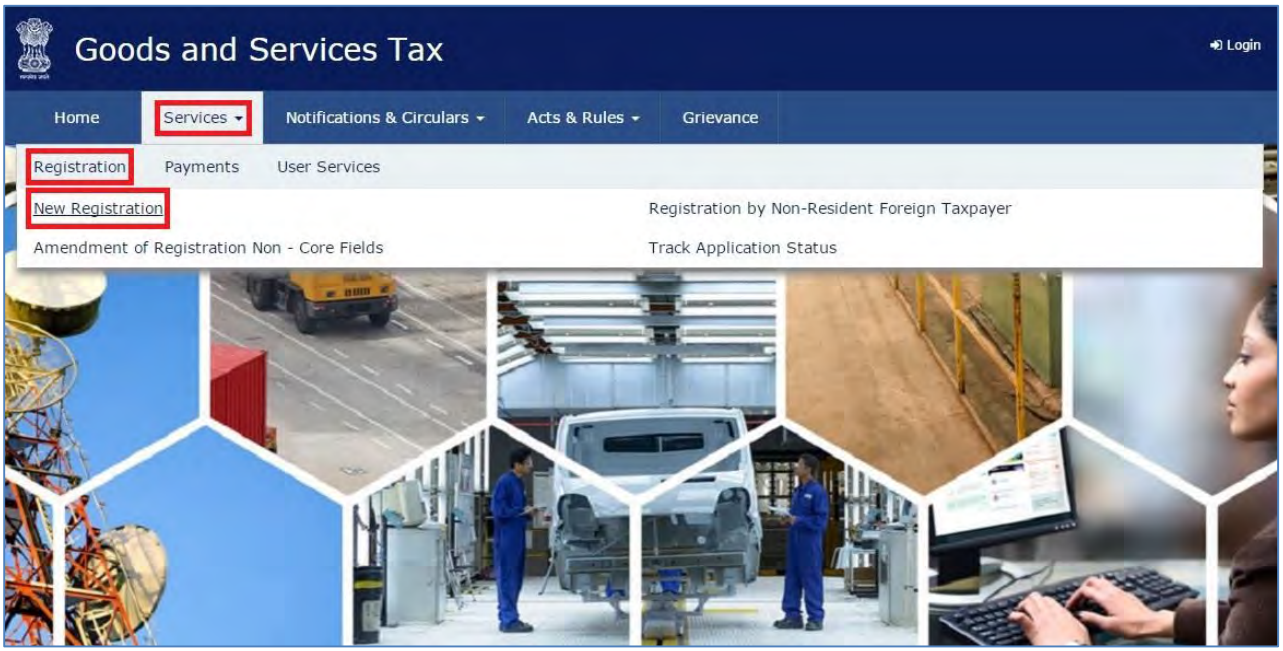
How can I apply for Registration as Tax Deductor?



What are the steps involved in applying for Registration as a Tax Deductor on the GST Portal?

For registering yourself as a Tax Deductor on the GST Portal, perform the following steps:

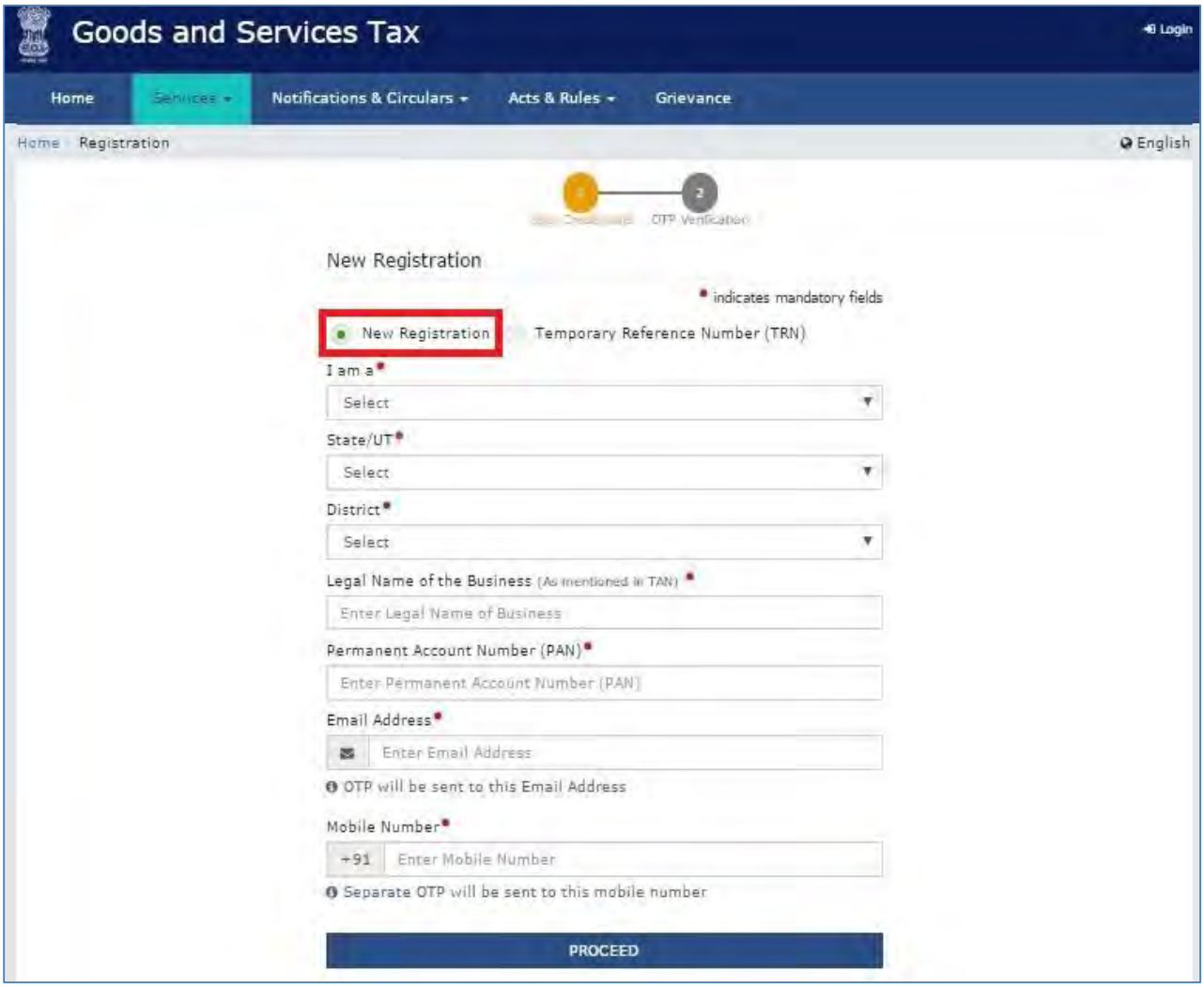
1. Access the https://www.gst.gov.in/ URL. The GST Home page is displayed.
2. Click the **REGISTER NOW** link.
   Alternatively, you can also click **Services** > **Registration** > **New Registration** option.



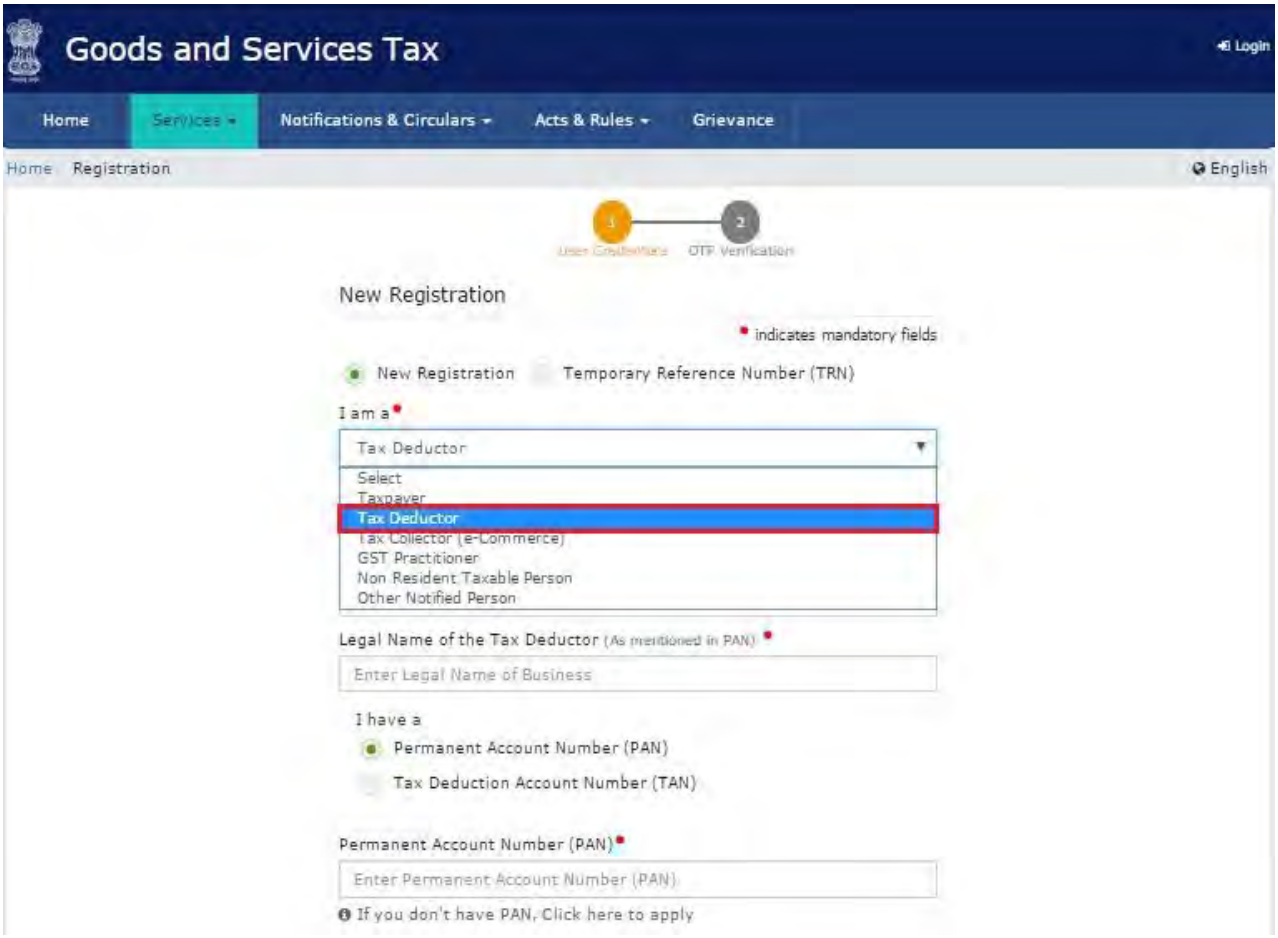
The Application form is divided into two parts as Part A and Part B.

Part A:

3. The **New Registration** page is displayed. Select the **New Registration** option.



4. In the **I am** a drop down list, select the **Tax Deductor** as the type of taxpayer to be registered.



5. In the **I am** a drop down list, select the **Tax Deductor** as the type of taxpayer to be registered.
6. In the **State/UT** and **District** drop down list, select the state for which registration is required and district.
7. In the **Legal Name of the Tax Deductor (As mentioned in PAN)** field, enter the legal name of your Tax Deductor as mentioned in the PAN database.
8. In the **Permanent Account Number (PAN)** field, enter PAN number. Note: In case you don't have PAN, you can apply for PAN. To do so, click the here link. Legal Name of the Tax Deductor and PAN will be validated against the CBDT database.
9. TDS applicants who do not have a PAN can select TAN and enter their TAN.
10. In the **Email Address** field, enter the email address of the Primary Authorized Signatory.
11. In the **Mobile Number** field, enter the valid Indian mobile number of the Primary Authorized Signatory.
    Note: Different One Time Password (OTP) will be sent on your email address and mobile number you just mentioned for authentication.
12. In the **Type the characters you see in the image below** field, enter the captcha text.
13. Click the **PROCEED** button.

After successful validation, you will be directed to the **OTP Verification** page.

14. In the **Mobile OTP** field, enter the OTP you received on your mobile number entered in PART-A of the form. OTP is valid only for 10 minutes.
15. In the **Email OTP** field, enter the OTP you received on your email address entered in PART-A of the form. OTP is valid only for 10 minutes.

    Note: OTP sent to mobile number and email address are separate. In case OTP is invalid, try again by clicking the **Click here to resend the OTP** link. You will receive the OTP on your registered mobile number or email ID again. Enter both the newly received OTPs again.
16. Click the **PROCEED** button.

17. The system generated 15-digit Temporary Reference Number (TRN) is displayed.
    Note: You will receive the TRN acknowledgment information on your e-mail address as well as your mobile number. Note that below the TRN the expiry date of the TRN will also be mentioned.
18. Click the **PROCEED** button.

    Alternatively, you can also click **Services** > **Registration** > **New Registration** option and select the **Temporary Reference Number** (TRN) radio button to login using the TRN.

PART B:

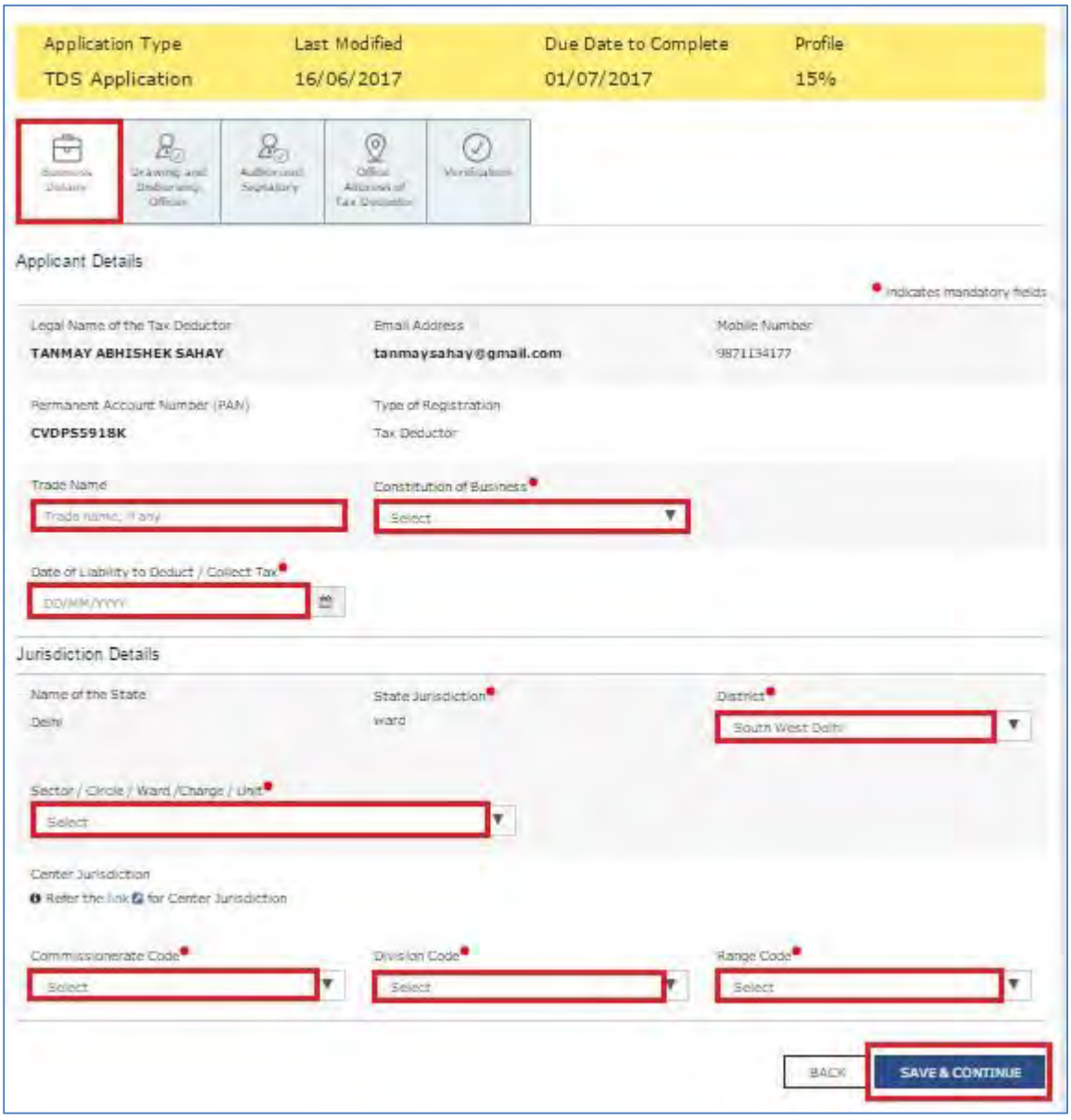
19. In the **Temporary Reference Number** (TRN) field, enter the TRN generated.
20. In the **Type the characters you see in the image below** field, enter the captcha text.

21. Click the **PROCEED** button. The Verify OTP page is displayed. You will receive same Mobile OTP and Email OTP. These OTPs are different from the OTPs you received in previous step.

22. In the **Mobile / Email OTP** field, enter the OTP you received on your mobile number and email address. OTP is valid only for 10 minutes.
Note: OTP sent to mobile number and email address are same.
In case OTP is invalid, try again by clicking the **Click here to resend the OTP** link. You will receive the OTP on your registered mobile number or email ID again. Enter the newly received OTP again.

23. The **My Saved Application page** is displayed. Under the **Action** column, click the **Edit** icon (icon in blue square with white pen).
    Note:
    - Notice the expiry date shown below in the screenshot. If the applicant doesn't submit the application within 15 days, TRN and the entire information filled against that TRN will be purged after 15 days.
    - The status of the registration application is 'Draft' unless the application is submitted. Once the application is submitted, the status is changed to 'Pending for Validation'.

The Registration Application form with various tabs is displayed that must be filled sequentially.
On the top of the page, there are five tabs as **Business Details**, **Drawing and Disbursing Officer**, **Authorized Signatory**, **Office Address of Tax Deductor** and **Verification**. Click each tab to enter the details.



Business Details tab:

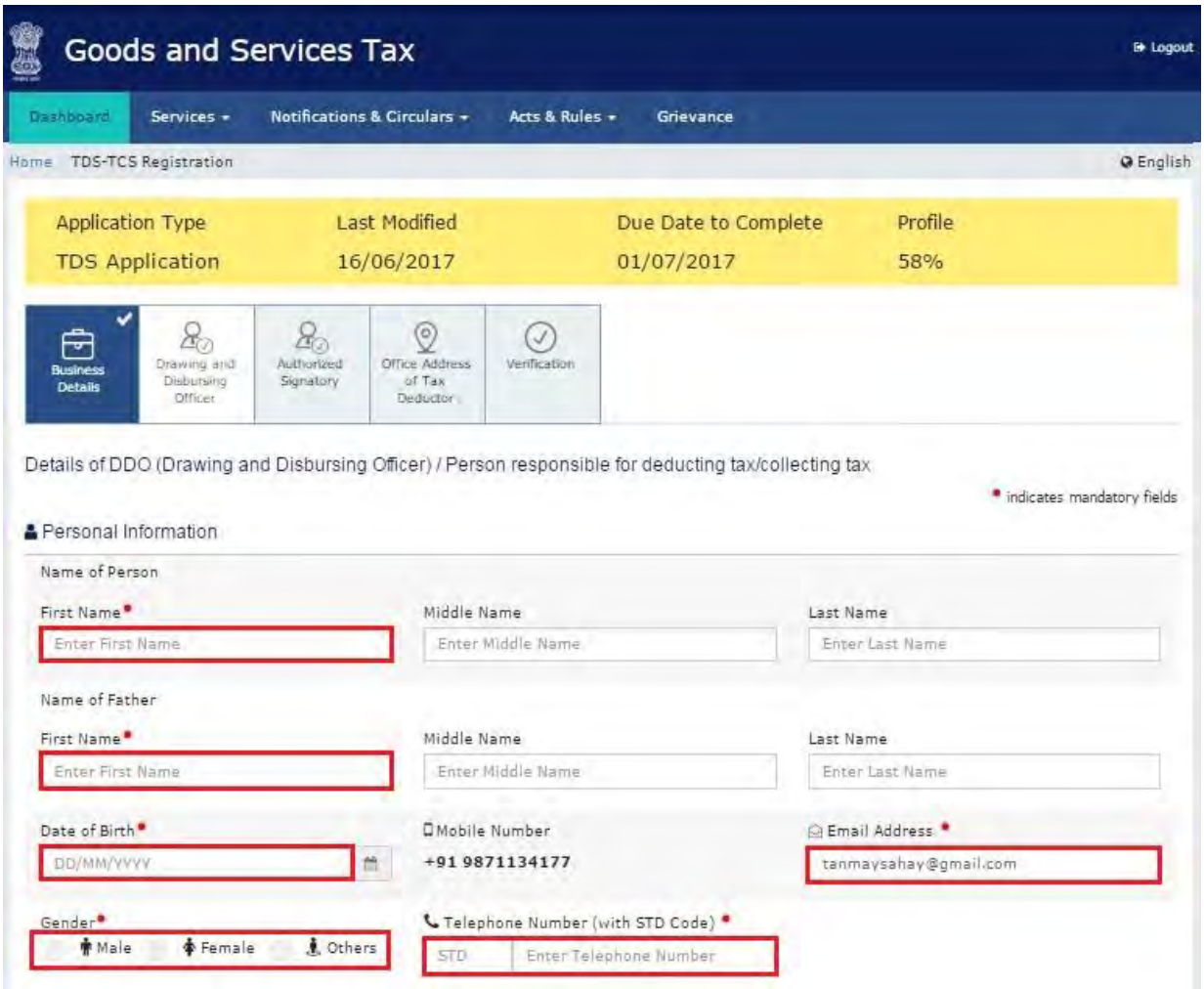
The Business Details tab is selected by default. This tab displays the information to be filled for the business details required for registration.

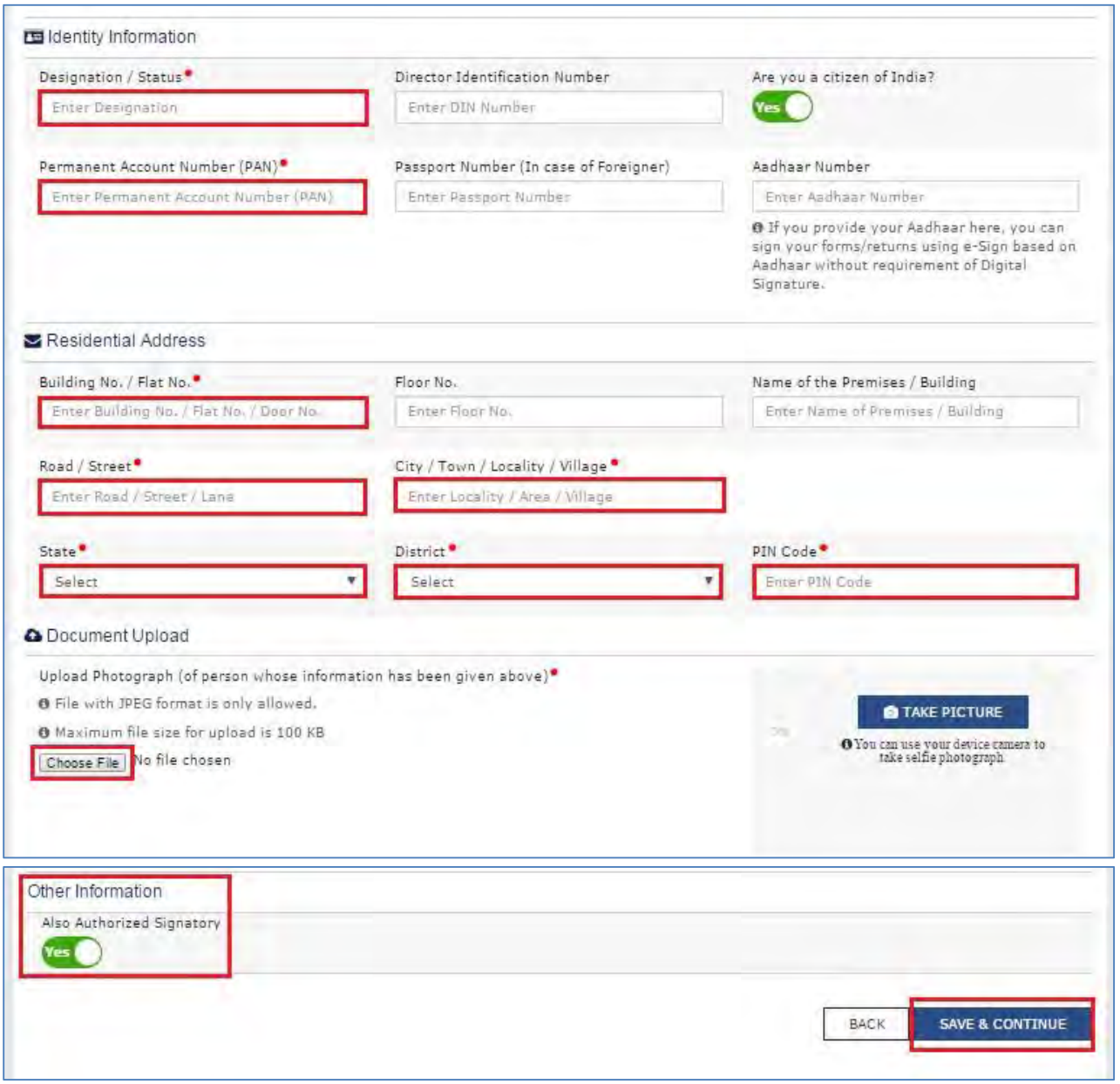
a) In the **Trade Name** field, enter the trade name of your business.
Note: Trade name of the business is different from the legal name of the business.
b) In the **Constitution of Business** drop-down list, select the type of constitution of your business. This will be validated with the CBDT Database for a match with the PAN entered in Part A of the form.
c) Select the Date of Liability to Deduct / Collect Tax using the calendar.
d) In the **District** drop-down list, select the district of your business.

e) In the **Sector/ Circle / Ward/ Charge/ Unit** drop-down list, select the appropriate choice.
f) In the **Commissionerate Code, Division Code and Range Code** drop-down list, select the appropriate choice.
g) Click the **SAVE & CONTINUE** button. You will notice a blue tick on the Business Details section indicating the completion of the tab information and notice the Profile indicating the percentage completion of the application form.

Drawing and Disbursing Officer tab:

This tab page displays the details of Drawing and Disbursing Officer or person responsible for deducting tax/ collecting tax.





a) In the **Personal Information** section, enter the personal details of the Drawing and Disbursing Officer like name, father's name, date of birth, telephone number, email address and gender.

b) In the **Identity Information** section, enter the official information of the Drawing and Disbursing Officer like designations and PAN.

c) In the **Residential Address** section, enter the address details of the Drawing and Disbursing Officer. Based on the State selected, select the district and enter the corresponding pin code.

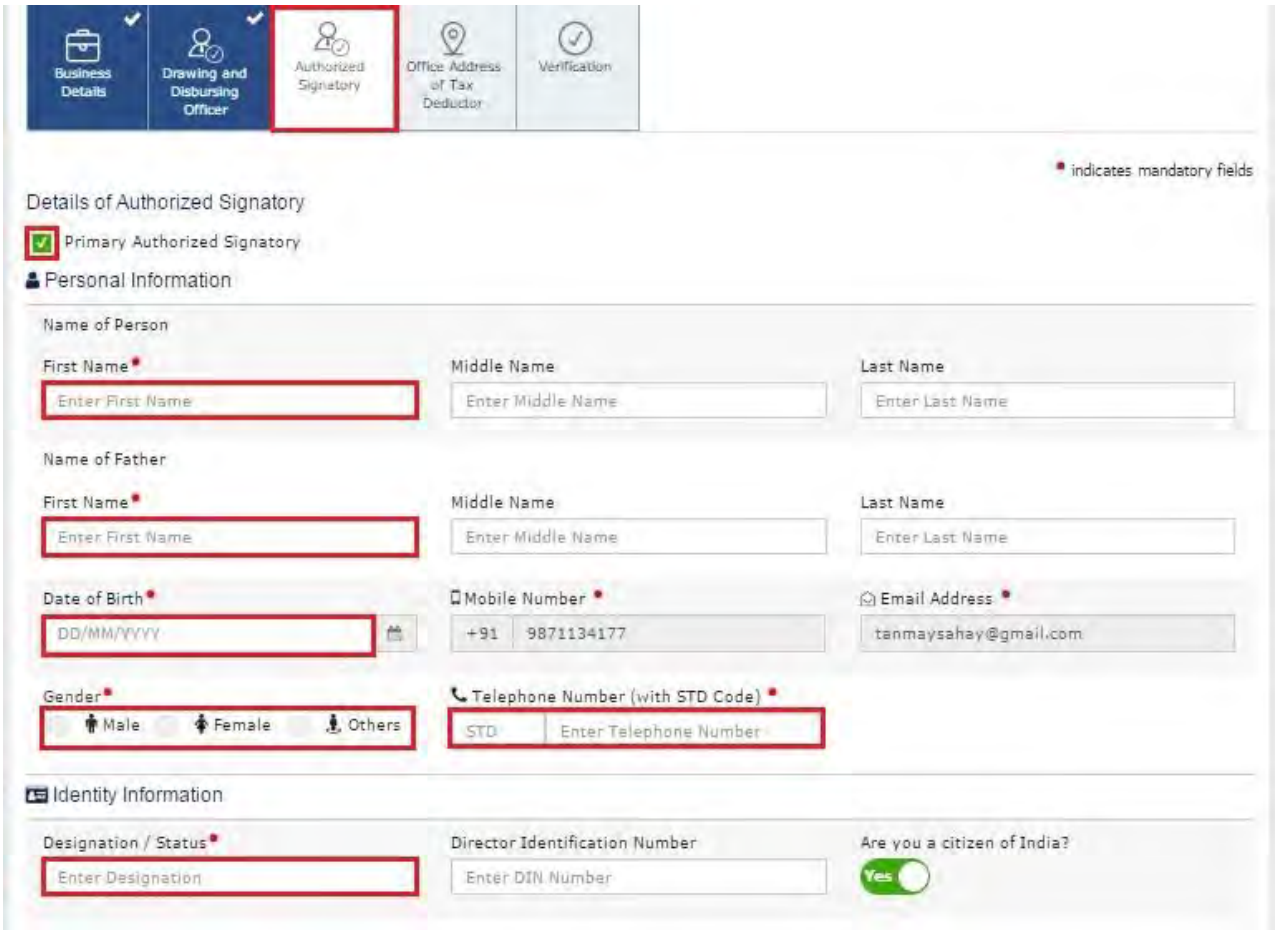
d) In the **Document Upload** section, click the Choose file button. Navigate and select the photograph of the Drawing and Disbursing Officer.
Note: Ensure that your photograph is in JPEG format and the file size is less than 100 KB.

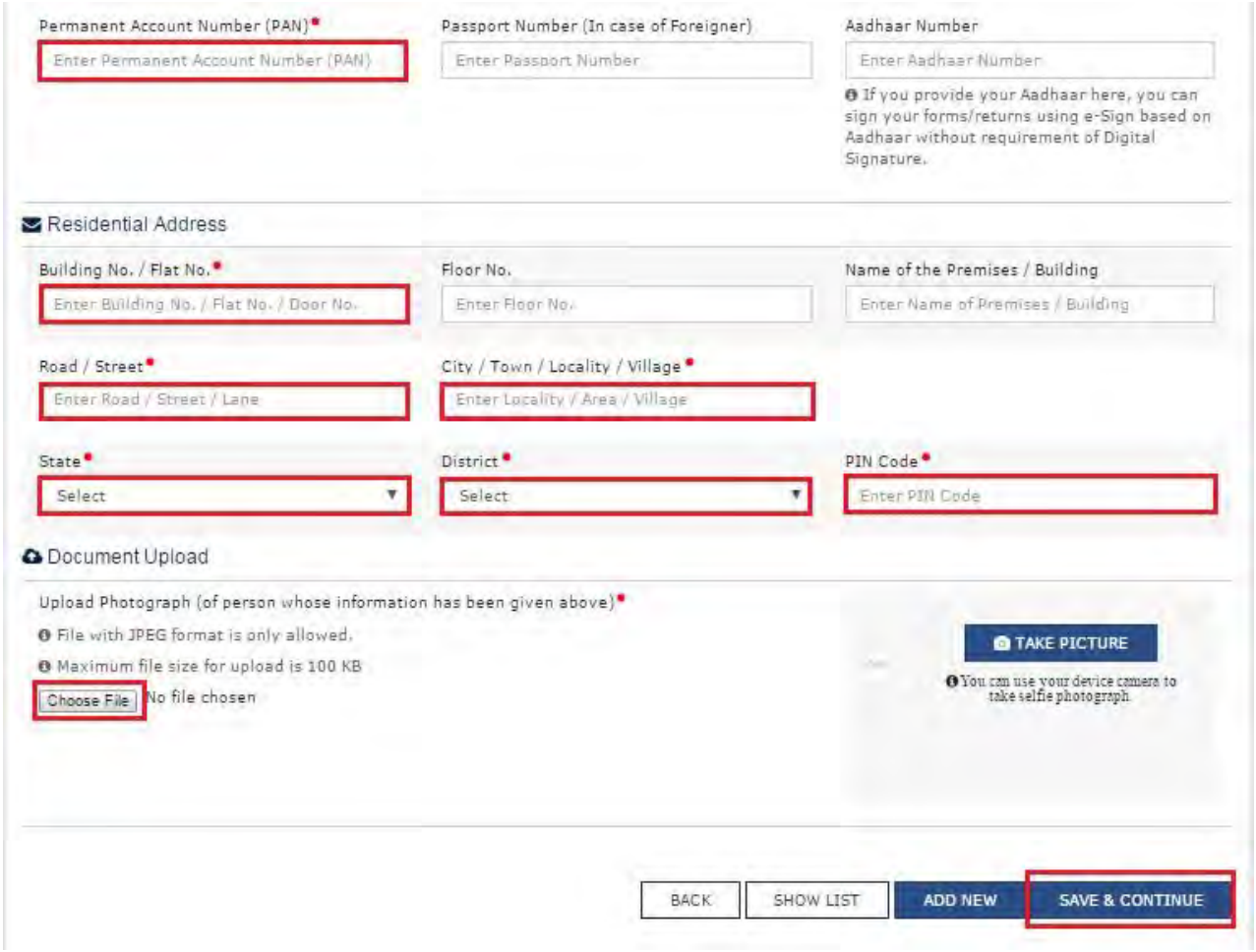
e) In case Drawing and Disbursing Officer is the Primary Authorized Signatory, select the checkbox for **Also Authorized Signatory** and details will be auto-populated in the Authorized Signatory tab.
f) Click the **SAVE & CONTINUE** button. You will notice a blue tick on the Drawing and Disbursing Officer section indicating the completion of the tab information and notice the Profile indicating the percentage completion of the application form.

Authorized Signatory tab:

This tab page displays the details of the authorized signatory. You can enter details of up to 10 authorized signatories.

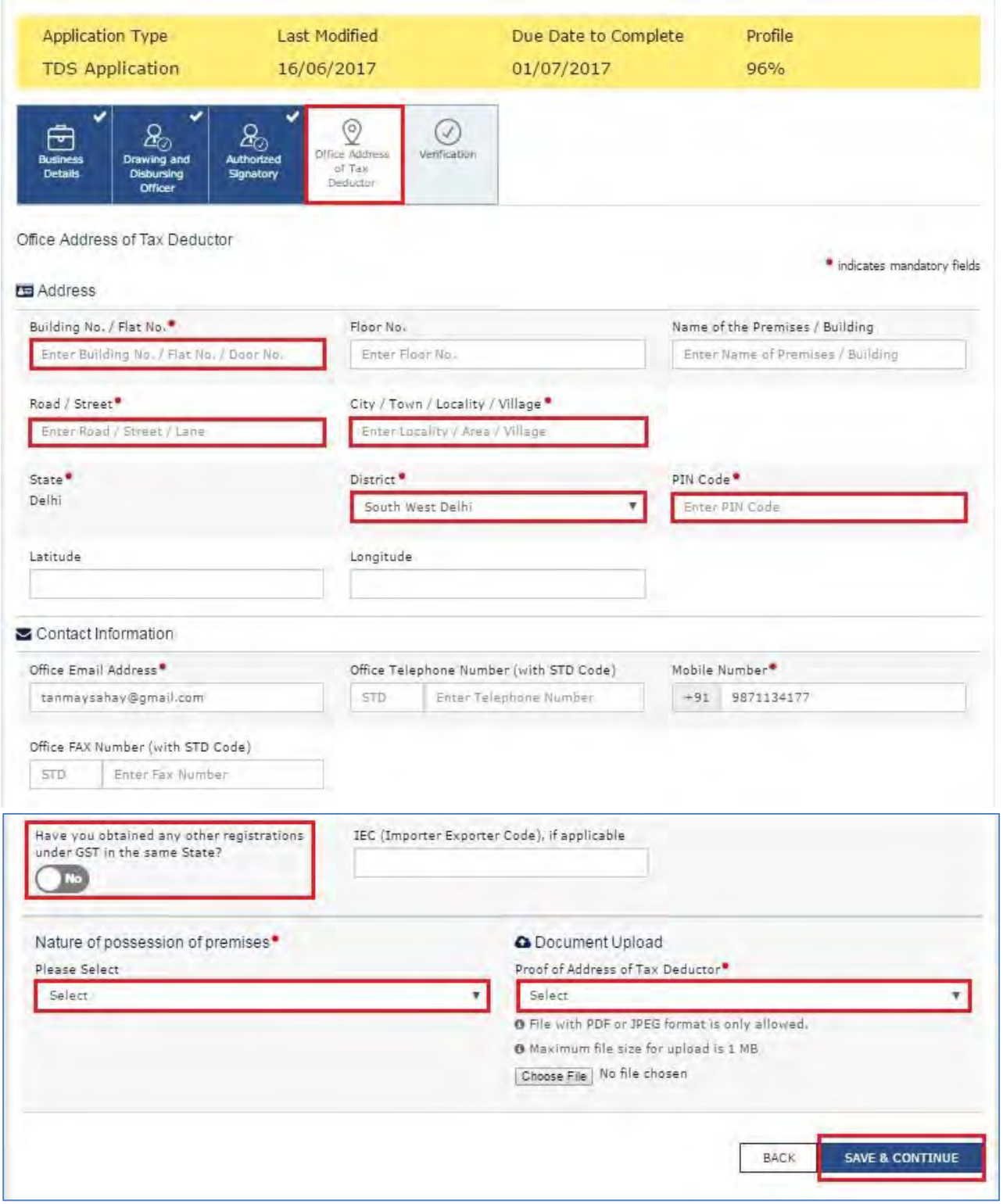
If you selected the Drawing and Disbursing Officer as the Authorized Signatory, the system will skip this section and details of Drawing and Disbursing Officer will be auto populated. If you did not select 'Also Authorized Signatory', enter all the details of the authorized signatory and click **SAVE AND CONTINUE** at the bottom of the screen.





Office Address of Tax Deductor tab:

This tab page displays the details of the office address of Tax Deductor.



a) In the **Address** section, enter the address details of the principal place of business. Based on the District selected enter the corresponding pin code.
b) In the **Contact Information** section, enter the official contact details like Email

address, telephone number (with STD Code), mobile number field and fax number (with STD Code).

c) Select **Yes** in case you have obtained any other registrations under GST in the same State.
d) In the **Nature of Possession of Premises** drop-down list, select the nature of possession of premises.
e) In the **Document Upload** section, click the **Choose file** button. Navigate and select the Proof of address of Tax Deductor.
Note: You can upload PDF or JPEG files with maximum file size for upload of as 1 MB.

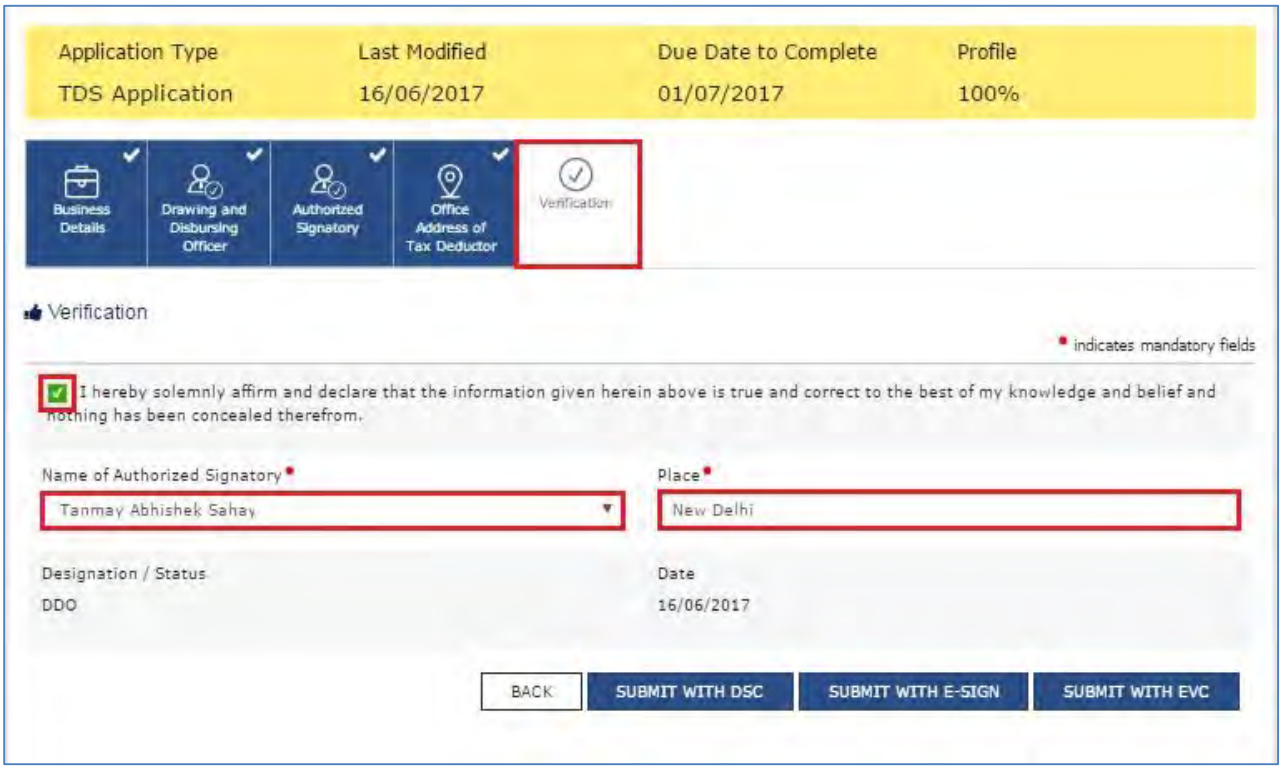
Verification tab:

This tab page displays the details of the verification for authentication of the details submitted in the form.

a) Select the **Verification** checkbox.
b) In the **Name of Authorized Signatory** drop-down list, select the name of authorized signatory.
c) In the **Place** field, enter the place where the form is filed.
d) After filling the enrolment application, you need to digitally sign the application using Digital Signature Certificate (DSC) or E-Signature. Submission of application with the details is NOT completed unless DSC or E-Signature is affixed.

Note:

- For E-Sign and EVC you must update your Aadhaar number in the Applicant Details section.
- After submission, you cannot make any changes to your application.



In Case of **DSC**:

e) Click the **SUBMIT WITH DSC** button.

f) Click the **PROCEED** button.

Note:

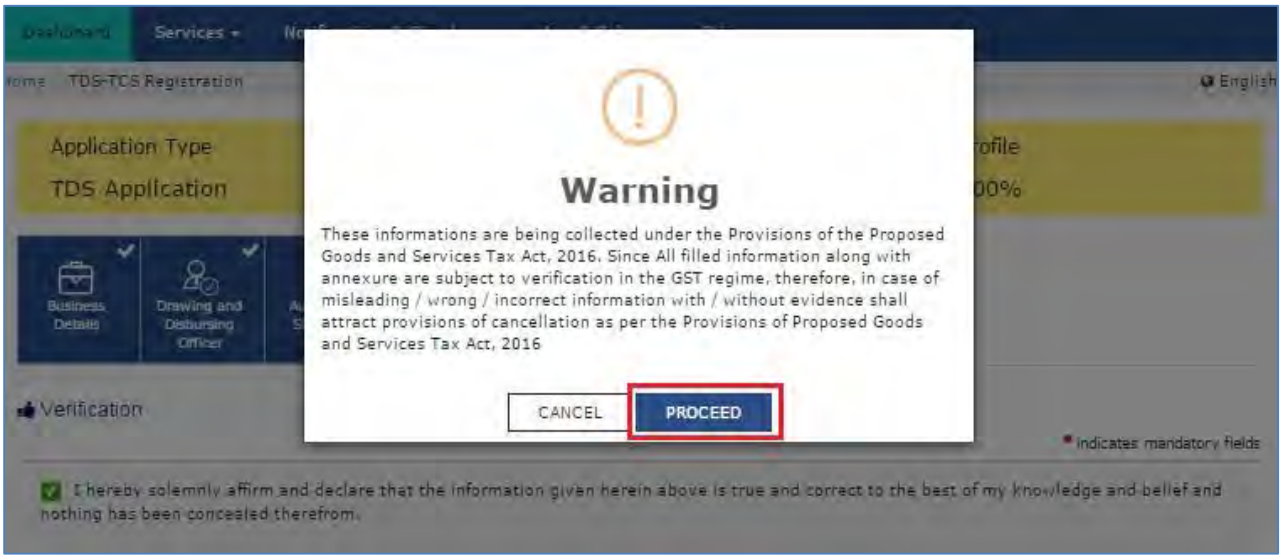
- Make sure your DSC dongle is inserted in your laptop/ desktop.
- Make sure emSigner (from eMudra) is running on your laptop/ desktop with administrator permissions.

To check if the emSigner is running on your laptop/ desktop, perform the following steps:

1. Click the **item tray**.
2. Double click the **emSigner** icon.
3. Click the **Hide Service button** to minimize the dialog box.

g) Select the certificate and click the **SIGN** button.

Note: To view the details of your DSC, click the **View Certificate** button.



You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.

You can track the status of your application using the **Services** > **Registration** > **Track Application Status** command.

In Case of **E-Signature**:

e) Click the **SUBMIT WITH E-SIGN** button.
f) In the Declaration box, click the **AGREE** button.
   Note: OTP will be sent to your e-mail address and mobile phone number registered with Aadhaar.
g) Verify **Aadhaar OTP** screen is displayed. Enter the OTP received on your e-mail address and mobile phone number registered with Aadhaar.
h) Click the **CONTINUE** button.

The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.

In Case of **Electronic Verification Code**:

a) Click the **SUBMIT WITH EVC** button.
b) In the Declaration box, click the **AGREE** button.
   Note: OTP will be sent to your mobile phone number registered with Aadhaar.
c) Verify **OTP** screen is displayed. Enter the OTP received on your mobile phone number registered with Aadhaar.
d) Click the **CONTINUE** button.

The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No. 50/2018 – Central Tax

New Delhi, the 13th September, 2018

G.S.R. .....(E).— In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and in supercession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 33/2017-Central Tax, dated the 15th September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1163 (E), dated the 15th September, 2017, except as respects things done or omitted to be done before such supersession, the Central Government hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

(a) an authority or a board or any other body, -

(i) set up by an Act of Parliament or a State Legislature; or
(ii) established by any Government,

with fifty-one per cent. or more participation by way of equity or control, to carry out any function;

(b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) public sector undertakings.

[F. No. 349/58/2017-GST(Pt.)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

(To be sent by each DDO to the concerned Nodal DDO)

Annexure-2

PRASAR BHARATI

Details of TDS Deducted by DDO for the month of _____

Name of the State/U.T.
Name of DDO Unit:

S.no.	Nature of Procurement (Inter/ Intra State)	Name and Address of the Supplier/Deductee	Status of GST registration of Deductee (i.e. whether Registered/ not registered)	GSTIN of Supplier/ Deductee	Location from where services received	Invoice/Bill no.	Invoice/Bill date	Total Invoice value	Taxable value (excluding Taxes & cess)	Total GST TDS Payable(INR)			Remarks
										Central Tax	State/U.T. Tax	Integrated Tax	

Name of the DDO
Designation
Contact Details:

(To be sent by each DDO to the concerned State Nodal Officer)

Annexure-3

PRASAR BHARATI

Details of TDS Deducted by Govt. Departments and other Government agencies/ organisation for the month of _____

Name of the State/U.T.

Name of DDO Unit:

S.no.	Nature of supply (Inter/ Intra State)	Name and Address of the Govt. Client /Deductor	GSTIN of Govt. Client / Deductor	Invoice no.	Invoice date	Total Invoice value	Taxable value (excluding Taxes & cess)	GST TDS Deducted by Govt. Clients (INR)			Remarks
								Central Tax	State/U.T. Tax	Integrated Tax	

Name of the DDO
Designation
Contact Details: