

GOVERNMENT OF TELANGANA

(DULY Constituted Authority, Telangana State Beverages Corporation Limited)
D'Block 2nd Floor Prohibition & Excise Complex 9 & 10-Eastern, M.J Road Nampally Hyd-500001
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Lr.no TSBCL/ACCTS/GST-TDS /2018-19

Dt.24.10.2018

CIRCULAR - 145

Sub : - Implementation TDS under section 51 of the CGST Act (GST-TDS)-
Notification issued -Reg.

Ref :- SEC 51 of CGST Act. & Notification No. 50/2018-central Tax : 13th
September, 2018.


The Government of India issued notification regarding the implementation TDS under section 51 of the CGST Act (GST-TDS) is coming into force from 01.10.2018, with following provisions.

1. GST-TDS @ 2% (1% CGST+1% SGST) shall be deducted on the payment made to the supplier for any supply of goods or services which exceeds 2.5 lakhs (excluding tax component) during the contracts period. For the purpose of deduction of TDS, the value of supply/services is to be taken as the amount excluding the tax indicated on the invoice. This means TDS shall not be deducted on the CGST,SGST or IGST component of invoice.
2. The Deductor shall remit the TDS so deducted and furnish return till 10th day of the succeeding month in which tax has been deducted in the form GSTR-7 indicating the name of the supplier his GSTIN, contract value, TDS deducted etc to the Government, and issue TDS certificate in form GSTR-7A to the deductee within 5 days of crediting the amount to the Government. The last date of issue of TDS certificate turns out to 15th of succeeding month in which GST-TDS has been deducted.
3. Delay in deduction and remitting and filling return in time, as stipulated above, will attract late fee @ Rs 100/-per day and interest @ 18% under various provisions of Sec 51 of the CGST Act.

In view of the above, the Chief Manager/Manager of IMFL Depots/General Manager concern at Corporate office TSBCL are here by instructed to deduct 2% GST-TDS on the payments made w.e.f 01.10.2018 (October 2018 month onwards) **other then the IMFL** on the following supplies and services.

1. **Godown rent:** Rent to the owner of the hired Godowns.
2. **Outsourcing Expenses:** Outsourcing agency charges on Manpower (DEOs/security services.) deployed at IMFL Depots & CO. TSBCL.
3. **Computer stationery:** Procurement of Stationery from TSTPC LTD
4. **Any other item** where contract/supply value exceeds Rs 2.5 lakhs (excluding tax component) during the contract period. (Contract period may be less than or more than 12 months)

The above information shall be send to Corporate office in the prescribed format duly filling the same in the Google sheet provided online by 30th of every month for remitting by way of centralised GST-TDS payment and filling the returns to the Government and any deviation as such to the above will be viewed seriously and late payment fee levied if any will be recovered from the concerned.


Managing Director

To
All the Chief Managers/Managers of the IMFL Depots in the state.
Copy to: General Manager(F&A)/General Manager(P&A)/General Manager(Excise)
CC to: mf/oc.