



Govt. of West Bengal
Directorate of I.C.D.S.

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No. 1158(23)/ICDM-Dte

Dated : Kolkata, the 02/05/2023

From: - The Director of ICDS
Government of West Bengal,
Shaishali Complex, Salt Lake City, Sector-I, Kol-700064
To:- The District Project Officers (ICDS), All
Sub: Clarification regarding GST and TDS-Reg.

As per the subject stated above, views of the Finance Department, Government of West Bengal are given below:

'In respect of the applicability of GST and scope of TDS on procurement of food items supplied to the ICDS Projects for Supplementary Nutrition Programme (SNP) at the Anganwadi Centres (AWCs) it may be stated that –

- i. Where the supply, under a contract, is of taxable goods and/or services and the value of the contract exceeds Rs. 2.5 lakh (excluding the portion of exempted supplies and the GST element) and such supply is made by a registered taxable person, TDS will be applicable.
- ii. TDS is not applicable against Payment made to an unregistered supplier. However, an aspect which needs to be looked into is the supplies made by unregistered suppliers. If their Annual Turnover is above the GST threshold (Rs. 40 lakh for goods), then they are mandatorily required to be registered. Supposing, in such cases, even if they do not apply for registration, their liability to pay GST shall still exist but they will not be able to charge any GST to the recipients. Under the GST laws, tax can only be charged by a registered taxable person.
- iii. As per the GST laws, tax has to be charged by a supplier on the Invoice raised by him while making a supply where both the following conditions have fulfilled:
 - a. the supplier is registered, and,
 - b. the supply of goods and/or services are taxable.
- iv. For the rate schedule of taxable goods and/or services, the following Notifications may be referred to:

- a. For taxable goods: CGST Notification No. 01/2017-Central Tax (Rate) and corresponding WBGST Notification No. 1125-FT, both dt. 28.06.2017, as amended from time to time.
- b. For taxable services: CGST Notification No. 11/2017-Central Tax (Rate) and corresponding WBGST Notification No. 1135-FT, both dt. 28.06.2017, as amended from time to time.
- c. For exempted goods: CGST Notification No. 02/2017-Central Tax (Rate) and corresponding WBGST Notification No. 1126-FT, both dt. 28.06.2017, as amended from time to time.
- d. For exempted services: CGST Notification No. 12/2017-Central Tax (rate) and corresponding WBGST Notification No. 1136-FT, both dt. 28.06.2017, as amended from time to time.'

All concerned are directed to act according to the views of the Finance Department, Government of West Bengal as stated above.



Director
Directorate of ICDS

No. 1158/1/1 /ICDM-Dte

Dated : Kolkata, the 02/05/2023

Copy forwarded for information to:

1. The Sr. P.S. to the Principal Secretary, Dept. of WCD &SW, Government of West Bengal.



Director
Directorate of ICDS