

Government of West Bengal Office of the District Magistrate, Bankura District ICDS Cell, Bankura

Memo No. 811 /ICDS/BNK

Dated: 09/11/2022

To

The Child Development Project Officer (ALL),

..... ICDS Project, Bankura

Sub: Non De

Non Deduction of T.D.S on G.S.T under Goods &

Services Tax'2017 from NCCF's Bills Reg.

Ref:-

Memo No.NCCF: KOL:ICDS:2022-23/395,

dtd.28.10.2022

Enclosed please find herewith the correspondence received vide no.NCCF: KOL:ICDS:2022-23/395, dtd.28.10.2022 from the Br. Manager NCCF, Kolkata in the matter of Non Deduction of T.D.S on G.S.T under Goods & Services Tax'2017 which will speak for itself.

This is for your information and necessary action.

Enclo:- As Stated.

District Programme Officer (ICDS)

Bankura

Memo No. & (| /1/(2)/ICDS/BNK
Copy forwarded for information to:

Dated: 09 /11/2022

- 1) The Branch Manager , NCCFI , Kolkata-16 .
- CA to the Addl. District Magistrate (Dev), Bankura for information of the Addl. District Magistrate (Dev).

District Programme Officer (ICDS)

Bankura



भारतीय राष्ट्रीय उपभोक्ता सहकारी संघ मर्यादित

National Co-operative Consumers' Federation of India Ltd.

NCCF

27, मिर्जा गालिव स्ट्रीट , (चौथी मंजिल), कोलकाता - 700 016, 27, Mirza Ghalib Street, (4th Floor), Kolkata - 700 016 दूरभाष/ Phone: 2252-2841, 2252-1839, फॅक्स/ FAX: 2252-6472 अमृत महोत्सव

ई-मेल /E-mail : nccfkolkata@gmail.com

Dated: 28/10/2022

NCCF:KOL:ICDS:2022-23/395

Email id :- dpobankura@yahoo.in

The District Programme Officer, ICDS Cell, Bankura, West Bengal

Sub.: Non deduction of TDS on GST under Goods & Services Tax, 2017 from our bills - reg.

Respected Sir,

We would like to inform your good-self that on scrutinization it has been observed by this office that TDS on GST has been deducted from our bills against supply of ICDS Food Stuff to different ICDS Projects in Bankura as per your time to time Supply Orders. In this connection, we would like to inform you that no TDS on GST can be deducted from our bills as stated hereunder:-

Section 51 of Central Goods & Services Tax Act, 2017 prescribed TDS on some transactions. Further amendment in this section; The Govt. of India has exempted all deductors from the provisions of section 51 vide notification no. 73/2018 dated 31.12.2018 issued by the Under Secretary to the Govt. of India, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance & The Govt. of West Bengal has also issued similar order in this respect vide its Memo No. 1892-FT dated 31.12.2018 of Finance Deptt. So, no GST on TDS is required to deduct from our bills as we are also a GST TDS Deductor bearing GSTIN(7) - 19CALN00522E1DV. Photocopies of all relevant orders are enclosed for your perusal please.

In compliance to above referred provisions; it is humbly requested to instruct to concerned officer for non-deduction of any TDS on GST from our (NCCF) bills in future.

Thanking you,

Encl.: as above.

The Addll. District Magistrate, Bankura Administrative Building, Bankura Collectorate, West Bengal - 722 101

Branch Manager शक्ति सिंह / SHAKTĬ SINGH शाखा प्रबंधक / BRANCH MANAGER भारतीय राष्ट्रीय उपभोकता सहकारी संघ मर्यादित

NATIONAL CO-OPERATIVE CONSUMER'S FEDERATION OF INDIA LIMITED २७, मिर्जा, गालिव स्ट्रीट, (चैथो मंजिल), कोल-१६ 27. MIRZA GHALIB STREET, (4th Floor) KOLKATA-18

for favour of his kind information and necessary action please.

[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.73/2018 – Central Tax

New Delhi, the 31st December, 2018

G.S.R.(E).— In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the Central Goods and Services Tax Act, 2017 (12 of 2017), hereafter in this notification referred to as the said Act, the Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 50/2018-Central Tax dated the 13th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868 (E) dated the 13th September, 2018, namely:—

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

"Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.".

[F.No.20/06/16/2018-GST]

(Dr. Sreeparvathy S. L.) Under Secretary to the Government of India

Note:- The principal notification No. 50/2018- Central Tax, dated the 13th September, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868 (E), dated the 13th September, 2018 and last amended vide notification No. 61/2018-Central Tax, dated the 05th November, 2018, published vide number G.S.R 1084(E), dated the 05th November, 2018.

Kolkata



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MONDAY, DECEMBER 31, 2018

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PART I-Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT REVENUE

NOTIFICATION

No. 1892-F.T.

Howrah, the 31st day of December, 2018.

No. 73/2018-State Tax

In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), hereafter in this notification referred to as the said Act, the Governor, on the recommendations of the Council, is pleased hereby to make the following further amendment in this Department No. 1344-F.T. [50/2018-State Tax], dated the 13th September, 2018, published in the Kolkata Gazette, Extraordinary, Part I: –

Amendments

In the said notification, after the second proviso, the following proviso shall be inserted, namely: -

"Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.".

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY

Additional Secretary to the Government of West Bengal.

Published by Finance Department (Revenue), West Bengal and printed at Saraswaty Press Ltd. (Government of West Bengal Enterprise), Kolkata 700 056.

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

Government of India
Ministry of Finance
(Department of Revenue)

Central Board of Indirect Taxes and Customs
Notification No. 61/2018 – Central Tax

New Delhi, the 5th November, 2018

G.S.R.(E).— In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 of the Central Goods and Services Tax Act, 2017 (12 of 2017), hereafter in this notification referred to as the said Act, the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 50/2018-Central Tax, dated the 13th September, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R 868(E), dated the 13th September, 2018, namely:—

In the said notification, after the proviso, the following proviso shall be inserted, namely:-

"Provided further that nothing in this notification shall apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking, whether or not a distinct person, with effect from the 1st day of October, 2018."

[F. No. CBEC/20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.) Under Secretary to the Government of India

Note:- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868 (E), dated the 13th September, 2018 and subsequently amended vide notification No. 57/2018-Central Tax, dated the 23rd October, 2018, published vide number G.S.R 1057(E), dated the 23rd October, 2018.