



Government of Goa
Department of Finance (Revenue & Control)
Secretariat, Porvorim,
Bardez - Goa - 403521.

No. 8 / 1 / 2017 - Fin (R & C)

Dated:- 25/09/2018

Read: Circular No. 8/1/2017-Fin(R&C) dated 25/07/2017.

C I R C U L A R

Sub:- Tax Deduction at source as per Section 51 of Goa Goods and Services Tax Act, 2017 and Section 51 of the Central Goods and Services Tax Act, 2017 and procedure / guidelines to be followed by Drawing and Disbursing Officers (DDO's) / Government Departments or Government Agencies / Local authorities etc. of the State Government.

Government of Goa, vide Circular of even number dated 25/07/2017 (*read above*), had issued detailed procedure for registration of a deductor, payment of TDS under GST, issuance of TDS Certificate, filing of monthly returns, etc.; in respect of the subject matter cited above, in terms of the provisions of section 51 of the Central Goods and Services Act, 2017 (CGST Act, 2017), and section 51 of the Goa Goods and Services Act, 2017 (SGST Act, 2017). Further, in terms of the Notification No. 38 / 1 / 2017 -Fin (R&C)(6) dated 30/06/2017, section 51 of the SGST Act, 2017, and also, section 51 of the CGST Act, 2017, had not been brought into force and thus, the said levy of TDS had not been implemented till date.

2. Pursuant to the decision taken by the GST Council, the Central Government *vide* Notification No. 50/2018-Central Tax dated 13/09/2018 (*published in The Gazette of India : Extraordinary, Part II - Section 3 (i) dated 13/09/2018*) has notified 01/10/2018 as the date on which section 51 of the CGST Act, 2017, shall come into force. Likewise, the State Government, *vide* Notification No. 38/1/2017/Fin(R&C)(72) dated 21/09/2018 (*published in the Official Gazette, Extraordinary No. 2, Series I No. 25, dated 21/09/2018*) has notified 01/10/2018 as the date on which the provisions of section 51 of the SGST Act, 2017, shall come into force.

3. Accordingly, the contents of the Circular of even number dated 25/07/2017 (*read above*) shall be adopted and followed with effect from 01/10/2018.

4. All DDO's / Heads of Departments are required to strictly adhere to the instructions contained in Circular of even number dated 25/07/2017 (*read above*) and ensure timely deduction of TDS payments on GST, issuance of TDS certificate, filing of monthly returns, etc.



(Daulat A. Hawaldar, IAS)
Finance Secretary

To

All DDO's / Heads of Departments / Offices.

Copy to:

1. Chief Secretary, Secretariat, Porvorim.
2. All Secretaries to the Government, Secretariat, Porvorim.
3. Secretary to Hon'ble Governor of Goa, Raj Bhavan, Dona Paula.
4. Secretary to Hon'ble Chief Minister, Secretariat, Porvorim.
5. O.S.D. to Hon'ble Speaker, Goa Legislative Assembly, Porvorim.
6. O.S.D. to Hon'ble Ministers, Secretariat, Porvorim.
7. Commissioner of Commercial Taxes, Vikrikar Bhavan, Panaji.
8. Director of Accounts, Directorate of Accounts, Panaji.
9. Jt. Director of Accounts, Directorate of Accounts, South Branch, Margao.
10. Dy. General Manager, State Bank of India, Zonal Office, St. Inez.
11. Accountant General (Goa), Audit Bhavan, Pilerne.
12. Guard File.
13. Office File.