

**INDIAN INSTITUTE OF TECHNOLOGY DELHI
ACCOUNTS SECTION**

Date: 19th November, 2018

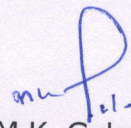
CIRCULAR

In terms of GST law, the TDS on GST (CGST, SGST & IGST; as the case may be) is being deducted by the Institute w.e.f. 1st October, 2018. The amount as mentioned above, are being deducted from all the Tax Invoice of the vendor amounting more than Rs. 2,50,000/- (Rupees Two Lakhs Fifty Thousand Only) excluding the GST amount and other taxes.

As per the law, a deductor shall furnish to the deductee a system generated certificate in Form GSTR 7A mentioning therein the contract value, rate of deduction, amount deducted, amount paid to the Government and other related particulars. The said certificate is to be furnished within five days of crediting the amount so deducted to the Government i.e. within five days of furnishing return in Form GSTR-7.

The Institute has already filed TDS on return in form GSTR 7 on 10th November, 2018, i.e. within the due date. As per law the TDS certificates are to be furnished by the deductors by 15/11/2018. However, the certificates cannot be generated, unless the respective deductee accepts the respective TDS deduction on GST portal. It is therefore requested that all the deductee/ vendors must log in to the GST site and shall accept the TDS deduction entry on the GST portal to enable the Institute so as to issue GSTR 7.

This has approval of the Competent Authority.


M.K. Gulati
(JR (Accounts))