

GOVERNMENT OF RAJASTHAN
FINANCE (TAX) DEPARTMENT

No. F.12(5)FD/Tax/2017

Jaipur Dated : 14-7-2017

All Drawing and Disbursement Officers
Rajasthan

Subject—Registration of Tax Deductors at Source under GST

The Goods and Services Tax has been rolled out in the country from 1st of July, 2017. An important provision has been enumerated in Section 51 of the RGST Act & CGST Act and Section 20 of the IGST Act related to Tax Deduction at Source by a department or establishment of the Central Government or State Government or Local Authority or Government Agencies or such Persons or Categories of persons as may be notified by the Government on the recommendation of GST Council. Provisions of Section 51 of Rajasthan Goods and Services Tax Act, 2017 regarding tax deduction at source have not been brought into force as yet and will become effective at a later date after approval by the GST Council. Please refer to this office letter no. PS/FS(R)/2017/3757 dated 26.06.2017 issued in this regard. Following instructions are issued in continuation of said letter.

The provisions of registration under GST are in force but this functionality was suspended for Tax Deductors due to deferment of TDS provisions under GST. Now, it has been informed by GSTN that registration for Tax Deductors will commence from 25th July, 2017. Therefore, all Drawing and Disbursing Officers of the State Government department, where the total value of supply of taxable goods or services or both, received, under a contract, exceeds two lakh and fifty thousand rupees, are directed to register on the GST Common portal (www.gst.gov.in).

Training in respect of GST laws has already been provided by Director, Treasury and Accounts, to all Drawing and Disbursing Officers of the State Government departments. Besides, help desks have also been established in every district at the office of the Commercial Taxes Department. You may approach such help desk for any query, if required.

It is further directed that Director, Treasury and Accounts shall monitor the progress of registration of all such TDS deductors of the State and submit weekly report in this regard to this office. All Joint Commissioners (Adm.) of State Tax are also directed to co-ordinate with

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such TDS deductors, who are liable under Section 51 of the Rajasthan Goods and Services Tax Act, 2017, falling under their respective jurisdiction, to facilitate in the process and submit a weekly report in this regard to the Commissioner of State Tax.

You may also contact Joint Commissioner (IT) of State Tax at 0141-2388866 and e-mail: dc-it@rajasthan.gov.in, in case any difficulty arises in the process of registration on the GST Common Portal.

Yours faithfully,


(Praveen Gupta)
Secretary, Finance (Revenue)

14/3/2011

Copy for information and necessary action to the following:

1. Commissioner of State Tax, Rajasthan
2. All HODs, Rajasthan, to ensure compliance of above directions.
3. Director, Treasury and Accounts, Rajasthan
4. All Joint Commissioners (Adm.) of State Tax
5. All Treasury Officers, Rajasthan, to ensure compliance of above directions.


Secretary, Finance (Revenue)

14/3/2011