

**Government of Rajasthan  
Finance (Tax) Department**

F.12(89)FD/Tax/2017

Dated: 02.10.2017

To,  
All HoDs

Subject: Registration of Tax Deductors at Source under GST

Please refer to this office letter No. F.12(89)FD/Tax/2017 dated 20.09.2017 wherein it had been directed that all government departments procuring goods and services under a contract exceeding Rs. 2.5 lakhs will be required to deduct tax at source under Section 51 of the GST law. For this purpose every DDO making such a deduction, is required to take a TAN based registration and to file returns as prescribed under the Act.

Section 51 of the Rajasthan GST Act, 2017, has been notified vide Notification.....dated. Though a considered decision was taken by the GST Council to defer the provision regarding deduction of GST at source as per provisions stated above for the time being, the functionality for taking registration for said purpose has been already started by GSTN. It would be advisable that the DDOs under you complete all the formalities for taking registration at the earliest, instead of waiting till the last moment.

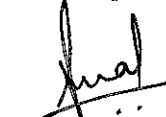
You may direct the DDOs that at present they are required to only register themselves on the GSTN portal. **Actual deduction at source will commence at a later date.** The date of commencement of deduction shall be intimated subsequently when the provisions for the same are notified. All government departments have already been apprised of the TDS provisions and a training of DDOs has been conducted by the Finance Department across Rajasthan.

The details of provisions of law and other requirements for taking registration are available at [www.rajtax.gov.in](http://www.rajtax.gov.in). You may also contact the Commercial Taxes Department, Rajasthan for any further queries/ guidance in this regard.

Copy to all Drawing and Disbursing Officers for necessary action



(D. B. Gupta)  
Additional Chief Secretary  
Finance, Rajasthan



OSD, TRC  
Finance