

**GOVERNMENT OF RAJASTHAN
FINANCE (TAX) DEPARTMENT**

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

Jaipur Dated : 06-10-2017

**All Additional Chief Secretaries/ Principal Secretaries/ Secretaries,
All Head of Departments,
Rajasthan**

Subject – Registration of Tax Deductor at Source under GST

Provision related to Tax Deduction at Source (TDS) has been enumerated in Section 51 of RGST Act & CGST Act and Section 20 of the IGST Act. It is provided that TDS shall be done by a department or establishment of the Central Government or State Government, or Local Authority, or Governmental Agencies or such Persons or Categories of person as may be notified by the Government on the recommendation of the GST Council. These provisions have come into force from 18th September, 2017.

The State Government has notified that an authority or a board or any other body, set up by an Act of Parliament or a State Legislature; or established by any Government, with fifty-one percent or more participation by way of equity or control, to carry out any function; society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (Act no. 21 of 1860) and public-sector undertakings apart from a department or establishment of the Central Government or State Government, or Local Authority and Governmental Agencies shall also be liable for TDS.

It is also provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendation of the Council, by the State Government.

At present, provisions only relating to the registration under GST are in force and the functionality for registration of Tax Deductors under GST has been made operational on the GST Common Portal (www.gst.gov.in). It is provided that a person required to deduct tax under GST may apply for registration under GST on the basis of Tax Deduction and Collection Account

Number (TAN) issued under the Income Tax Act, 1961. However, it would be pertinent to note that the actual deduction of tax is to commence only after date for the same is notified.

Training to all Drawing and Disbursing Officers of the State Government department has been provided in this regard by Director, Treasury and Accounts. Besides, help desks have also been established in every district at office of the Commercial Taxes Department. Support in this regard may be sought from such help desk. Joint Commissioner (IT) of State Tax (Contact detail: 0141-2388866 and e-mail: dc-it@rajasthan.gov.in) may be contacted in this regard, if any difficulty arises in this process of registration on the GST Common Portal.

Directions to all Drawing and Disbursing Officers of the State Government have been already issued by the Finance Secretary (Revenue) and to the departmental officers by the Commissioner of State Tax.

Therefore, it is requested to direct all liable persons under Section 51 of the Rajasthan Goods and Service Tax Act, 2017 of your department to register themselves under GST before the stipulated date for TDS.



(D.B. Gupta)

Addl. Chief Secretary, Finance