



00911123413241

00911143527433

16-20, बाराकम्बा लेन, नई दिल्ली - 110001. टेलीफोन: 011-43527697, 43527698
16-20, BARAKHAMBA LANE, NEW DELHI - 110001, PHONE: 011-43527697, 43527698

No. F-19/GST/ 2017-18/Fin/GST_34

Dated: 20.09.2017

GST CELL

A. GST-TDS PROVISIONS

May please find enclosed Notification no. 33/2017- Central Tax dated 15.09.2017 issued by Ministry of Finance vide which GST TDS provisions (Section 51(1) of CGST ACT, 2017) has come into force for specified persons, summary detail as under:-

FCI being a notified person would need to deduct the GST-TDS from the payments to be made or credited to the vendors of taxable goods or services or both where total value of supply under a contract (excluding the value of CGST, SGST, UTGST, ITGST & Cess), exceeds INR 2,50,000.

However the effective date from which such notified persons shall start deducting the GST TDS is not notified by Government yet.

B. GSTR-3B FILING FOR AUG.-2017 TO DEC. 2017

Also, Notification no. 35/2017 - Central Tax (Rate) dated 15.09.2017 issued by Ministry of Finance is enclosed vide which last date for filing of return in GSTR-3B has been notified.

In the aforementioned notification, this has also mandated to discharge the tax and other liabilities on or before the respective due dates notified for filing the GSTR-3B.

This is for your information and necessary compliance.

Encl: - As above.

(Akshay Vishal)

General Manager (Finance)

Distribution:

1. All EDs (Zones)/GMs (Regions), FCI;
2. The GM (F&A)/DGM (F&A), ZO/ RO, FCI;
3. All Area Manager, FCI, DO;
4. The Director (IFS), Gurgaon;
5. All EDs, FCI, HQ, New Delhi;
6. PS to CMD;
7. AGM (Bills), FCI, HQ, New Delhi;
8. The GM (FAP), FCI, HQ, New Delhi.....to incorporate necessary TDS provisions in FAP.
9. The GM (IT), FCI, HQ.....for uploading on FCI Website.
10. The GM (Hindi Cell), FCI, HQ..... for converting content into Hindi.