

नाम : 'फूडकोर्प'

Gram : 'FOODCORP'

फ़ॉर्म नं.: एचएफसीआई एन डी

Fax No.: HFCI ND

भारतीय
खाद्य
निगम



FOOD
CORPORATION
OF INDIA

मुख्यालय
नई दिल्ली
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सं. एफ-19/जीएसटी/2018-19/भाग-III/फिन/जीएसटी_71

दिनांक: - 01.10.2018

जीएसटी अनुभाग

A. GST-TDS PROVISIONS

Reference is drawn towards circular no. F-19/GST/2017-18/Fin/GST_34 dated 20.09.2017 vide which instructions regarding TDS provisions u/s Section 51(1) of CGST, 2017 was issued.

Now, Govt. of India has issued Notification no. 50/2018- Central Tax dated 13.09.2018 (copy enclosed) appointing the 1st day of October, 2018 as the effective date for implementation of TDS provisions (Section 51(1) of CGST, 2017).

Few important points regarding TDS provisions are highlighted hereunder for your ready reference:-

- Unit offices shall deposit the deducted tax on or before 10th of the month succeeding to the month of such deduction and also report the same in GSTR-7.
- Unit offices would need to file FORM GSTR-7 by the 10th of month succeeding to the month in which said deductions have been made.
- Unit offices would need to issue a TDS certificate to the deductee (i.e. supplier) mentioning the prescribed particulars within five days of depositing such tax with government. The said certificate is expected to be auto generated from the GSTN Portal.

Further, in case TDS deductor registration under GST is pending, it is requested to take immediate steps for getting registration. (Refer to Circular no. F-19/GST/2016-17/Fin/GST_36 dated 29.09.2017 and Circular no. F-19/GST/ 2017-18/Part-I/Fin/GST_57 dated 01.06.2018).

E&Y report and FAQ on the GST TDS provisions applicable to FCI are also enclosed for your reference.

Further, Govt. of India has also issued FAQ on TDS under GST through Standard Operating Procedure dated 28.09.2018 and same is also enclosed for your reference.

B. FORM GSTR-9C Format (Reconciliation Statement)

As per Notification No. 49/2018- Central Tax dated 13.09.2018, CBIC has prescribed the Form GSTR-9C (reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement and other detail) which is to be filed alongwith audited annual accounts on or before the 31st Dec. 2018 for F.Y. 2017-18. (Refer to circular no. F-19/GST/2018-19/Part-III/Fin/GST_66 dated 31.08.2018).

This is for your information and strict compliance.

संलग्न : यथोपरी।

१५/११/१८
1.12.18
(सपना नारायण)
उप महाप्रबंधक(वित्त)

वितरण:

1. सभी ईडी (ज़ोन) / जीएम (क्षेत्र), एफसीआई;
2. जीएम (एफ एंड ए) / डीजीएम (एफ एंड ए), जेडओ / आरओ, एफसीआई;
3. सभी क्षेत्रीय प्रबंधक, एफसीआई, डीओ;
4. निदेशक (आईएफएस), गुडगांव;
5. सभी ईडी, एफसीआई, मुख्यालय, नई दिल्ली;
6. पीएस से सीएमडी;
7. एजीएम (बिल), एफसीआई, मुख्यालय, नई दिल्ली;
8. जीएम (एफएपी), एफसीआई, मुख्यालय, नई दिल्ली;
9. एफसीआई वेबसाइट पर अपलोड करने के लिए जीएम (आईटी), एफसीआई, मुख्यालय ...।