

नाम : 'फूडकोर्प'

Gram : 'FOODCORP'

फैक्स नं: एनएफसीआई एन डी

Fax No.: HFCl ND

भारतीय
खाद्य
निगम



FOOD
CORPORATION
OF INDIA

मुख्यालय
नई दिल्ली
Head Quarters
New Delhi

00911123413241

00911143527433

16-20, बाराकम्बा लेन, नई दिल्ली-110001, दूरभाष: 011-43527697, 43527698

16-20, BARAKHAMBHA LANE, NEW DELHI - 110001, PHONE: 011-43527697, 43527698

स. एफ-19/जीएसटी/2018-19/फिन/जीएसटी_74

दिनांक: 27.12.2018

सेवा में,

महाप्रबंधक (क्षेत्र),

भा. खा. नि.,

क्षेत्रीय कार्यालय,

विषय: - TDS on GST for B.T. Will Jute Bags procurement through O/o Jute Commissioner of India, Kolkata

महोदय,

Reference is drawn towards circular no. F-19/GST/2018-19/Part-III/Fin/GST_71 dated 01.10.2018 vide which instructions regarding TDS provisions u/s Section 51(1) of CGST, 2017 were issued.

As per above instructions, TDS on GST provisions is applicable on procurement of Jute Bags through Jute Commissioner of India (JCO), Kolkata. This matter was examined in consultation with E&Y, GST Consultant and it was decided that "TDS compliance has to be done by FCI recipient Region in whose name the invoices are issued by the Jute Manufacturer for deduction of TDS payment thereof to the Government and issuance of TDS certificate and filing the return etc."

In view of above, it is requested to comply with the following directions: -

- 1) The TDS amount deducted/with-held by JCO will be transferred to a designated bank account of concerned Regional Offices or recipient Region on monthly basis (on last date of the same month) by JCO.
- 2) The concerned Regional Office will deposit the said amount based on the detailed invoice summary uploaded by JCO on 1st day of subsequent month in the Jute Smart Portal for which user ID password has already given to concerned Regions by Z.O.(East), Kolkata.

- 3) All TDS provisions like issuance of TDS certificate, filing return after due reconciliation etc. has to be complied by concerned Region office.
- 4) All concerned offices should make the entries of their GST No. for TDS in the Jute Smart Portal as per user manual as forwarded manually by JCO vide letter no. Jute (Econ.)/Payment/2017-18 dated 18.12.2018 (Copy enclosed).
- 5) The bank details wherein TDS is to be transferred by JCO to the respective Regions should be intimated to Zonal Office (East) immediately for its onward submission to JCO.
- 6) Further, in case of any issue following persons may be contacted:-
 - GM(Gunny), Z.O.(East), Kolkata; and
 - Ms. Lopa Banerjee, Deputy Director (Executive & Financial), Phone No. (033) 23376967 in the O/o Jute commissioner.

सूचनार्थ हेतू एवं आवश्यक कार्यवाही हेतू.

संलग्न : यथोपरी।

जयन्त शर्मा
(जयन्त शर्मा) 24/11/2018

मुख्य महाप्रबंधक (वित्त)

Copy to: -

1. महाप्रबंधक (Gunny) Z.O.(E). Please ensure that all invoices are submitted to concerned Regional Office of FCI by 1st day of next month by JCO either through postal or by scanned e-mail.

मुख्य महाप्रबंधक (वित्त)