

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

PS/FS(R)/2017/3757

Dated: 26.06.2017

**All Drawing and Disbursement Officers  
Rajasthan**

**Subject**—Registration of Tax Deductor at Source under GST

The Goods and Service Tax is proposed to be rolled out from 1<sup>st</sup> of July, 2017. Under GST, an important provision has been enumerated in Section 51 of RGST Act & CGST Act and Section 20 of the IGST Act related to Tax Deduction at Source (TDS) by a department or establishment of the Central Government or State Government; or Local Authority; or Government Agencies or such Persons or Categories of person as may be notified by the Government on the recommendation of GST Council.

In pursuance of the above provisions, the Drawing and Disbursing Officers (DDOs) of the respective Government department and agencies may be required to get themselves registered under GST and also comply with other provisions of the Act related to the tax deducted at source, where the total value of supply of taxable goods or services or both, received, under a contract, **exceeds two lakh and fifty thousand rupees.**

Registration for person, who is required to deduct tax at source under GST, has started from 25<sup>th</sup> June, 2017. Therefore, all Drawing and Disbursing Officers of the State Government departments, where the total value of supply of taxable goods or services or both, received, under a contract, **exceeds two lakh and fifty thousand rupees,** are advised to register on the Common portal for GST ([www.gst.gov.in](http://www.gst.gov.in)).

It is provided in the Rajasthan Goods and Services Tax Act, 2017 that every person shall have a Permanent Account Number issued under the Income-tax Act, 1961 (Central Act No. 43 of 1961) in order to be eligible for grant of registration but a person required to deduct tax under section 51 may have, in lieu of a Permanent Account Number, will have a Tax Deduction and Collection Account

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Number issued under the said Act in order to be eligible for grant of registration. The PAN or TAN, as the case may be, shall be validated online by the system.

It is pertinent to mention that the section 51 of Rajasthan Goods and Services Tax Act, 2017 regarding Tax deduction at source shall come into force at a later date than 01<sup>st</sup> July, 2017 but meanwhile the process of registration will be in force. Thus, the tax deduction shall be required to be done under the provisions of GST from the date of coming into force of such provisions but the deductor may apply for registration under GST now.

The amount deducted as tax shall be paid within ten days after the end of the month in which such deduction is made. The registered deductor shall have to furnish a return and a certificate shall be made available electronically to the deductee, within five days of crediting the amount so deducted to the Government, on the Common Portal.

The training of all Drawing and Disbursing Officers of the State Government departments in this regard has been already conducted by Director, Treasury and Accounts. Besides, help desks have also been established in every district at office of the Commercial Taxes Department where DDOs can approach for any further query in this regard.

In light of the above, the respective HoDs/Secretaries are also requested to take adequate measures to create the desired level of awareness within the Department.

All relevant documents including Acts and Rules are available in "GST Corner" on the portal of Commercial Taxes Department (<http://rajtax.gov.in>).

(Praveen Gupta)

Secretary, Finance (Revenue)

26/6/2017

CC to

- i. Commissioner, Commercial Tax Department for information and necessary action.
- ii. Director, Treasury and Accounts for information and necessary action for early compliance by DDOs for registration under GST.

Secretary, Finance (Revenue)

26/6/2017