



ಸರ್ಕಾರದ ಕಾರ್ಯದರ್ಶಿ (ಆಯವ್ಯಯ ಮತ್ತು ಸಂಪನ್ಮೂಲ), ಆರ್ಥಿಕ ಇಲಾಖೆ  
SECRETARY TO GOVT. (BUDGET & RESOURCES), FINANCE DEPARTMENT

D.O. No: FD 18 CSL 2019

dated: 23<sup>rd</sup> September, 2019

Dear Sir/Madam,

**Sub:** Modification to the Guidelines for Deductions and Deposits of TDS by the DDO under GST as clarified in Circular No.65/39/2018DoR, dated 14<sup>th</sup> September, 2018.

**Ref:** 1. D.O.No. FD 58 CSL 2017, dated: 25/10/2018.  
2. No.S-31011/11/2018-ST-I DoR, dtd. 31/08/2019 from the Joint Secretary to Government of India, Ministry of Finance Dept. of Revenue, New Delhi.

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With reference to the above subject, I am enclosing herewith a copy of the letter under reference (2), received from Government of India with regard to modification of the functional head related to GST – TDS. In this connection, I request you kindly to instruct the concerned DDOs coming under the purview of your Department to note the modification and follow the procedure as per the Guidelines.

With best wishes,

Yours faithfully,

(DR. EKROOP CAUR)

All the ACS / Principal Secretary / Secretary of all Departments.



5-31011/11/2018-ST-I DoR

Government of India  
Ministry of Finance  
Department of Revenue  
State Taxes Section

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North Block, New Delhi,  
Dated 13 August, 2019

To,

1. Secretaries of the Central Ministries
2. Chief Secretaries of all States/UTs with Legislature/UTs without Legislature
3. All Finance Secretaries/CCTs of States/UTs with Legislature/UTs without Legislature
4. Chairman, CBIC/All Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (through Member, GST, CBIC)
5. Pr. Chief Controller of Accounts, CBIC

**Subject: Modification to the Guidelines for Deductions and Deposits of TDS by the DDO under GST as clarified in Circular No. 65/39/2018-DoR dated 14th Sept, 2018- reg.**

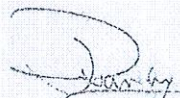
Madam/Sir,

Vide Circular No. 65/39/2018-DoR dated 14<sup>th</sup> Sept, 2018, Guidelines for Deductions and Deposits of TDS by the DDO under GST were communicated to all States/UTs. Further, vide Circular No. 67/41/2018 dated 28.9.2018, a modification was done to para 9 (iv) of the Circular in order to enable DDOs to account for the TDS bunched together by opening a sub-head related to GST-TDS below the Head 8658.00.101-PAO Suspense.

2. Now, I am to state that in order to enable the DDOs to account for the TDS bunched together by further modified para 9 (iv), the following functional head related to GST - TDS below the Head 8658.00-PAO Suspense has been modified with approval of O/o CGA.

S.No.	Existing Functional Head	New Functional Head
1	8658.00.101.08	8658.00.139.00.00



  
(Ritvik Pandey)

Joint Secretary to the Govt. of India

20/8/2019  
50/1  
20/08/19  
(37)