# PRADEEP KUMAR GOYAL & ASSOCIATES

**Tax Deduction at Source {TDS} Provisions in GST- [Section 51 of CGST Act]- {w.e.f 01.10.2018}**

Compulsory Registration u/s 24(vi) of CGST Act

Rule-12

**Any [Taxable | Non-taxable | registered | Un-registered]**


**DEDUCTEE | SUPPLIER**

**TAXABLE** Goods or Services or Both
{Total Value excluding GST}
[under a single Contract] > Rs.2.50 Lacs

**Payment [After deduction TDS-GST {2% IGST if Inter-state supply | 1% CGST+1% SGST if Intra-state supply}]**

TDS certificate [Form GSTR-7A] within 5 days

**Deposit TDS & File return in GSTR-7 within 10 days of end of deduction**

Electronic Cash Ledger

**DEDUCTOR [DDO] | RECIPIENT OF SUPPLY**

- A department or establishment of the Central Government or State Government
- Local authority
- Governmental agencies
- An authority or a board or any other body: -
  (i) Set up by an Act of Parliament or a State Legislature; or
  (ii) Established by any Government, with fifty-one percent or more participation by way of equity or control, to carry out any function
- Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860)
- Public sector undertakings

**No TDS- if deductor is in state-A, supplier is in State-B & its intra-state supply of State B**

Education purpose only | 2nd October, 2018