



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



सत्यमेव जयते

कार्यालय प्रधान महालेखाकार
(आर्थिक एवं राजस्व क्षेत्र लेखापरीक्षा)

पश्चिम बंगाल
Office of the
PRINCIPAL ACCOUNTANT GENERAL
(Economic and Revenue Sector Audit)
West Bengal

No.: ESA-I(C)/Misc./Vol VI/2018-19/ 784

Date: 25.01.2019

28 JAN 2019

To

✓ The Additional Chief Secretary,
Department of Forest, Govt. of West Bengal,
Aranya Bhawan, Block LA-10A, Sector-III, Saltlake,
Kolkata - 700 106

Sub: Registration of tax deductors under GST

Sir,

GST law mandates tax deduction at source (TDS) vide section 51 of the CGST/ SGST Act, 2017. GST Council in its 20th meeting held on 21.07.2018 recommended the introduction of TDS from 01.10.2018.

As per the provision of the GST Law, the following are mandatorily required to deduct TDS:


- (a) A Department or establishment of the Central/State Government or
(b) Local Authority or
(c) Such persons or category of persons as may be notified by the Government

Section 24 of the WBGST Act 2017 iterates that every person required to deduct tax under Section 51 shall be required to get registered under the Act and obtain a GSTIN (Goods and Service Tax Index Number)

In this context, it is impressed upon you to provide this office the list of DDOs, under your Department, who are required to get registered under WBGST Act 2017, along with their GST registration numbers at the earliest.

You may appreciate the fact that the above information would be an enabler for better compliance with GST Provisions.

Yours faithfully,


Deputy Accountant General
Economic Sector Audit - I

RECEIVED SECTION

Subodh/13

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05.2.19

सी.जी.ओ. कॉम्प्लेक्स, डी.एफ. ब्लॉक, साल्टलेक, कोलकाता- 700 064

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