



West Bengal State Forest Development Agency
Aranya Bhawan, Block LA 10A, Sector III, Salt Lake City, Kolkata- 700 106

No. 3160 /WBSFDA/GST/2018

dt. 26.10.2018

To : All Divisional Forests Officers

Sub : Applicability of TDS on GST w.e.f first October, 2018

Sir,

In continuation to this office letter No. 3075/WBSFDA/GST/2018, dated 03.10.2018 please find enclosed herewith a procedure to be adopted for obtaining separate registration for TDS apart from usual Registration on GST, which is self-explanatory for your kind perusal and necessary action. For any further clarification the Chief Accounts Officer of WBSFDA may please be contacted.

Encl. As stated above


Member Secretary, WBSFDA

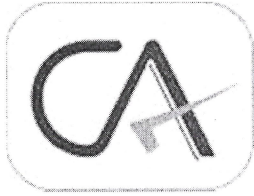
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Copy forwarded for information to:-

1. All Chief Conservator of Forests
2. All Conservator of Forests
3. The Chief Conservator of Forests, MIS for uploading in website.


Member Secretary, WBSFDA



Kedia Dhandharia & Co

Chartered Accountants

BC-266, Sector-I, Salt Lake City, Kolkata-700064

Ph No. 9830842452

TO : WEST BENGAL STATE FOREST DEVELOPMENT AGENCY

FROM : Manish Raj Dhandharia, FCA | Kedia Dhandharia & Co

DATE : 25 October 2018

1. Query

- 1.1 Does the deductor of tax need to get a separate registration for TDS apart from the usual registration?
- 1.2 Which returns are to be furnished for TDS by the deductor?

2. Reply of the queries

Answer to Query 1.1

Section 24 of CGST Act, 2017 states the cases where an entity needs to be compulsorily registered.

Clause (vi) of the said section specifies compulsory registration for persons who are required to deduct tax under section 51, whether or not separately registered under this Act.

Therefore, having an existing registration is immaterial and a separate registration needs to be obtained.

Opinion on GST- TDS Returns

Answer to Query 1.2

The provisions of Section 51 of CGST Act, 2017 apply to all entities liable to deduct tax at source. They are supposed to file return under section 39(3) which is GSTR-7; a monthly return to be filed within ten days after the end of the month in which deductions have been made.

For Kedia Dhandharia & Co

(CA Manish Raj Dhandharia)