



**ODISHA STATE CIVIL SUPPLIES CORPORATION LTD**  
**C/2, NAYAPALLI, BHUBANESWAR-12**

File No. OSCSC/VAT/LC/2018-17 No. 16418 Date 10.10.18.

From **Kamrup Mahanandia, OFS (SAG),**  
 Financial Advisor & Chief Accounts Officer,

To **All CSO-cum-District Managers,**  
 OSCSC Ltd.

**Sub: TDS on GST w.e.f 1<sup>st</sup> October, 2018.**

Sir,

Inviting the reference to the subject cited above, I am to say that, as per Section 51 of GST Act, 2 percentage of tax is to be deducted at source from payment made or credited to supplier on supply of Goods or Services or both, where the total value of such bill exceeds Rs 2.5 lakh in a year. And the amount of tax so deducted at source by the deductor has to be deposited with Government within 10 days after the end of the month in which such deduction is made.

The implication of this notification to our organization is, that our organization needs to deduct tax @ 2% on taxable amount of GST bill, where taxable value of bills exceeds Rs.2.5 lacs in a year per supplier and deposit the same with Government within 10<sup>th</sup> of the following month. In our case, normally this provision is applicable to milling charges bills submitted by miller. However, in other case where Corporation has purchased goods or availed Services Taxable under GST, such TDS is to be deducted @ 2% & deposited to Govt. the above provision is explained as under.

Suppose, a miller submits a bill as given below.

Milling Charges	Rs.1000
GST @ 5%	Rs. 50
Total bill amount	Rs.1050

Now, while making payment for bill it is required to deduct tax @ 2% on milling charges (excluding GST amount) i.e Rs. 20 (2% on Rs 1000).

Net payment to miller is

Bill amount	Rs. 1000
GST @ 5%	Rs. 50
Total bill amount	Rs. 1050
Less: TDS (@ 2 % of 1000 i.e. Taxable Amount)	Rs. 20
Net payment	Rs. 1030

P.T.O.

The TDS so deducted i.e Rs.20, shall be reflected in the Electronic Cash Ledger of the miller after OSCSC deposit the tax and files the monthly return, and the miller can use the same for payment of Tax.

As decided TDS deducted at the district level shall be deposited centrally at OSCSC Head Office, and consolidated return for all districts are to be done in Centralized manner in our Head Office, Bhubaneswar. All districts are requested to submit following information by the 3<sup>rd</sup> of every month, in given format for payment of TDS amount and TDS return in time. Please note that delay in deposit of tax and filing of return invite imposition of late fees @ Rs.100/- per day of delay.

Format for submission of Monthly Return

GST No. of Supplier	Supplier's Name	Payment Date	Nature of Supply of Goods/ Service	Taxable Amount	GST Amount	Total Amount	TDS Deducted	Net Amount Paid

Yours faithfully,

  
Financial Advisor &  
Chief Accounts Officer

Memo No. 16419 Date 10.10.18.

Copy to General Manager (Administration)-cum-DDO, OSCSC Ltd., Bhubaneswar for information and necessary action.

  
Financial Advisor &  
Chief Accounts Officer