Circular No. 67/41/2018-DOR

F.No.S.31011/11/2018-ST-I-DoR
Government of India
Ministry of Finance
Department of Revenue
****

New Delhi, Dated the 28th September, 2018

To,

1. Secretaries of the Central Ministries as pe list enclosed.
2. Chief Secretaries of all States/UTs with legislature/ UTs without Legislature.
3. All Finance Secretaries/ CCTs of the 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.

Madam/Sir,

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 dated14.09.2018 - reg

Circular No. 65/39/2018-DOR dated 14/09/2018, vide which Guidelines for Deductions and Deposits of TDS by the DDO under GST had been issued by the Department of Revenue.

2. On the recommendation of the Controller General of Accounts, the Department of Revenue, hereby issues the following modifications to the said Circular:-

Para 9 (iv) should read as: To enable the DDOs to account for the TDS bunched together (in terms of Option II), following sub-head related to the GST-TDS below the Head 8658.00.101-PAO Suspense has been opened.

S. No.	Major Head	Sub Head Description	Major Head Serial Code (8-digit reduced accounting code)	SCCD Code
1.	8658-00-101	08-GST TDS	86580344	367

3. Difficulty, if any, in implementation of this circular may please be brought to the notice of Department of Revenue.

(**Ritvik Pandey**)
Joint Secretary to the Government of India