

Controller General Of Defence Accounts
Ulan Batar Road, Palam
Delhi Cantt

No.AT/9/9504/GST/Pt-II

Dated:17th July, 2017

To,

Service HQrs (Army, Air Force, Navy)
DG BRO, DG DRDO, CSD
All PCsDA/CsDA

Sub: Postponement of provision relating to TDS (Section 51)
and TCS (Section 52) of the CGST/ SGST Act 2017

With the 101st Constitution Amendment Act coming into force on 8th September, 2016 and notification of GST Council on 15th September - Government is introducing GST- the biggest indirect tax reform, with effect from 1st July 2017.

2. Ministry of Finance has received feedback from various sources regarding the provision of deduction of tax at source under Section 51 of CGST/ SGST Act 2017 and collection of tax at source under Section 52 of the CGST/ SGST Act 2017, the following has been decided by Govt. of India Ministry of Finance published through Press Information Bureau on 26th June 2017:-

(i) The provisions of Tax Deduction at Source (Section 51 of the CGST/ SGST Act 2017) and Tax collection at Source (Section 52 of CGST/ SGST Act 2017) will be brought into force from a date which will be communicated later.

(ii) Persons who will be liable to deduct or collect tax at source will be required to take registration, but the liability to deduct or collect will arise from the date the respective sections are brought in force.

3. For information and necessary action please.


Jt. CGDA (GST Cell)

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Jt. CGDA (GST Cell)