

PANJAB UNIVERSITY CHANDIGARH

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To

All the Chairpersons/
Coordinators of All Centres/
Heads of the Departments/Branches
Directors of Regional Centres/ACLA
Panjab University, Chandigarh.

No. 2572-2771/FDOI/F-143

Dated: 27/9/17

Subject: GST deduction at source from the payment made or credited to the supplier of taxable goods or services or both.

Dear Sir/Madam

This is with reference to the Memo. No. ACLA/EA/2017/379 dated 20.9.2017 conveying the instructions of Government of India Ministry of Finance, Department of Revenue, Central Board of Excise & Customs, New Delhi vide Notification No. 33/2017-Central Tax dated 15th September, 2017, in exercise of the powers conferred by sub-section (3) of Section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government appointed the 18th day of September, 2017 as the date on which the provisions of sub-section (1) of Section 51 of the said Act shall come into force with respect to persons specified under Clauses (a) and (b) of sub-section (1) of Section 51 of the said Act (photocopy enclosed).

The above instructions provide for GST deduction at source at the rate of 2% (CGST 1%+SGST/UTGST1%) or (1GST2%) from the payments to be made or credited to the supplier of taxable goods or services or both, where the total value of such supply under a contract exceeds two lakhs and fifty thousand rupees.

You are, therefore, requested to deduct tax at the rate of 2% (CGST 1%+SGST/UTGST1%) or (1GST2%) from the payments to be made or credited to the supplier of taxable goods or services or both, where the total value of such supply under a contract exceeds Rs. 2,50,000/-.

These instructions shall apply to the supplies made/to be made w.e.f. 18.09.2017 onwards.

Please ensure the compliance of above instructions to avoid any penalty under the GST Act/UTGST Act/IGST Act at the later stage.

Yours sincerely


Finance & Development Officer

Endst. No. 2772-78/FDOI

Dated: 27/9/17


Deputy Registrar (Estate), Deputy Registrar (Accounts,, Assistant Registrar (Salary), Assistant Registrar (Accounts-II), Assistant Registrar (G&P), Assistant Registrar (Budget), Assistant Controller (Local Audit) with the instructions that the

Cheque Writing Section shall prepare the cheque for GST deductions in favour of the respective bank and forward the same to Indirect Cell under the charge of D.R. (Estate) for depositing the same in the government accounts. While forwarding GST deduction cheque to Indirect Cell, the Cheque Writing Section shall also provide the details of deductee [i.e., name of the firm, GST No., Total Amount of bill and the amount of GST deduction made] to enable the Indirect Cell for taking further necessary action regarding deposit of GST amount through prescribed challan, filing of mandatory periodic GST returns, etc.

Meticulous compliance of the above be ensured.


Finance & Development Officer

Copy to Registrar for information and necessary action.


27/9/17

Assistant Controller (Local Audit),
Local Audit Department,
Chandigarh Administration.

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5941/FDO
22/9/17

To

The Vice-Chancellor
Panjab University
Chandigarh.

Memo No. ACLA/EA/2017/377
Chandigarh dated the: 20/9/17

Subject:- To deduct tax from the payment made or credited to the supplier of taxable goods or services or both.

Government of India Ministry of Finance, Department of Revenue, Central Board of Excise & Customs New Delhi vide **Notification No. 33/2017- Central Tax** dated 15th, September 2017, in exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government appointed the 18th day of September, 2017 as the date on which the provisions of sub-section (1) of Section 51 of the said Act shall come into force with respect to persons specified under Clauses (a) and (b) of sub-section (1) of Section 51 of the said Act (photocopy enclosed). Accordingly, the deductor (Panjab University) is required to deduct tax at the rate of 2% (CGST 1%+SGST/UTGST1%) or (IGST 2%) from the payment made or credited to the supplier of taxable goods or services or both, where the total value of such supply, under a contract exceeds two lakh and fifty thousand rupees.

It is, therefore, requested that the necessary instructions regarding deduction of tax @ 2% (CGST 1%+SGST/UTGST1%) or (IGST 2%) from the payment made or credited to the supplier of taxable goods or services or both, where the total value of such supply, under a contract exceeds two lakh and fifty thousand rupees w.e.f. 18.09.2017 be issued to all the Chairpersons/ Head of Departments of Panjab University, Chandigarh to avoid any penalty under the GST Act/UTGST Act/IGST Act at the later stage.

FDO : For compliance

DA/ Encls.

20/9/2017

Assistant Controller (Local Audit)
Local Audit Department
Chandigarh Administration.

Endst. ACLA/EA/2017/

dated:

A copy is forwarded for information and similar request to the:

1. The Registrar, Panjab University, Chandigarh.
2. The Finance & Development Officer, Panjab University, Chandigarh.

DA/ Encls.

Assistant Controller (Local Audit)
Local Audit Department
Chandigarh Administration.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

Notification No. 33/2017 – Central Tax

New Delhi, the 15th September, 2017

G.S.R.(E).— In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby appoints the 18th day of September, 2017 as the date on which the provisions of sub-section (1) of section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

(a) an authority or a board or any other body, -

- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government,

with fifty-one percent or more participation by way of equity or control, to carry out any function;

(b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) public sector undertakings:

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the Central Government.

[F. No. 349/58/2017-GST(Pt.)]

(Dr.Sreeparvathy S.L.)
Under Secretary to the Government of India