

**MOST IMPORTANT/DATE BOUND**

From

The Labour Commissioner,  
Labour Department, Haryana,  
First Floor, 30-Bays Building, Sector 17, Chandigarh.  
Email : [labourcommissioner@hry.nic.in](mailto:labourcommissioner@hry.nic.in), Phone No. 0172-2701373

To

All the DDOs in the field offices of Haryana  
(under Labour Department, Haryana)

No.HQ/LC/Account/2017/ 24086-135  
Dated : 23/8/17

**Subject : Guidelines/instructions to field DDOs (Labour Department) for registration under GST (being TDS Deductor).**

Reference on the subject captioned above.

2. As you are aware, Goods and Services Tax (GST) has already come into force with effect from 1<sup>st</sup> July, 2017 by merging various indirect taxes including Haryana Value Added Tax, 2003.
3. For your assistance, please find enclosed herewith copy of letter bearing No.1741/ST-2, dated 16.08.2017 whereby Additional Chief Secretary to Govt. Haryana, Excise & Taxation Department, Haryana, Chandigarh has circulated guidelines on GST (role and responsibility of Government Department). Copy of district-wise help desk officers designated by Excise & Taxation Department, Haryana is also enclosed for your assistance, if required.
4. It is important to note that being separate DDOs of the Govt. Labour Department (field), you are supposed to get yourself registered under GST portal being TDS Deductor by using your own Tax Deduction/collection Account Number (TAN) or Permanent Account Number (PAN). Under no circumstances, TAN of the Labour Deptt. (HQ) shall be used by you.
5. Being DDO, you are requested to follow the enclosed guidelines very carefully and take further action at your level because various penalties have been prescribed for irregularities on the part of DDOs. Laxity, if any, shall be viewed very seriously by the Government.

DA : As above.

  
Accounts Officer (HQ)  
for Labour Commissioner, Haryana  
12



From

Addl. Chief Secretary Government of Haryana,  
Excise & Taxation Department,  
Haryana, Chandigarh.

To

All Administrative Secretaries,  
Government of Haryana,  
Chandigarh.

Memo No. 1741 /ST-2,  
Panchkula, dated the 16-08-2017

**Subject:- Guidelines on GST—Role and Responsibility of Government Department under GST.**

**Memo:**

As you are aware, Goods and Services Tax (GST) has come into force with effect from 1<sup>st</sup> July 2017 by amalgamating various indirect taxes including the Haryana Value Added Tax, 2003. Various departments have raised issues seeking clarifications and guidance to understand their roles and responsibilities under GST regime. In this regard, the Department has already taken various steps like organizing of seminars and training of officers of different Department etc. Besides this, the Department has prepared guidelines on GST with regard to the role and responsibility of Government Department under GST. The copy of the same is enclosed herewith.

Further, in case of any query/clarification related to GST, the following can be contacted:-

Name	Contact No.	Email	Address
Sh. Vidya Sagar (Addl. Excise & Taxation Commissioner)	0172- 2590993	<a href="mailto:aetcgsthry@gmail.com">aetcgsthry@gmail.com</a>	<b><u>GST Facilitation Cell</u></b>  at Head Office, Panchkula, Vanijya Bhawan, Plot No. 1-3, Sector-5, Panchkula
Sh. Rajeev Chaudhary (Deputy Excise & Taxation Commissioner)	0172- 2581362	<a href="mailto:querygstharyana@gmail.com">querygstharyana@gmail.com</a>	

If needed, the Department of Excise & Taxation would organize dedicated workshops for any Government Department/Board/Cooperation at a mutually convenient date and time where such entities are facing multifarious obligations under GST.

*16.8.17*  
Addl. Excise & Taxation Commissioner (GST)  
For Additional Chief Secretary (Excise & Taxation).  
Government of Haryana, Chandigarh.



## Departmental Guidelines on GST

### Role and Responsibilities of Government Departments under GST.

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1. The provisions of GST law stipulate that the government departments, local authorities and government agencies shall deduct tax at source (**hereinafter referred to as TDS**) of 1% under State GST and 1% under Central GST from the payment made or credited to the supplier where the location of the supplier and place of supply are in the state of Haryana. Similarly, the tax at source shall be deducted @2% under Integrated GST (IGST) where the supplies are received by the Government Departments, local authorities and government agencies in the course of inter-state supplies. (See **Section 51 of Haryana Goods and Services Tax Act, 2017 and Centre Goods and Service Tax Act, 2017 and section 20 of Integrated Goods and service Tax Act, 2017**).
2. TDS shall be deducted from the payment made or credited to a supplier where the total value of such supply under a contract exceeds 2.5 lakh rupees. While computing value of contract, taxes under GST i.e. State GST, CGST and IGST, and Cess, shall be excluded. Thus, TDS will have to be deducted even if the individual supplies is less than Rs.2,50,000/-, but contract value is more than Rs.2,50,000/-. The liability to deduct tax at source shall also render the Government Departments liable for registration.
3. All the Government Departments, local Authorities and Government Agencies shall have to obtain registration under GST if they are required to deduct TDS as per the provisions mentioned above, at Sr.No.1, irrespective of a threshold limit of Rs.20 lakh under GST.
4. The Department shall make an application for registration in the form of **REG-07** online on the National GST Portal i.e. [www.gst.gov.in](http://www.gst.gov.in). The application is required to be signed digitally using Digital Signature Certificate (DSC) or Electronic Verification Code (EVC). The liability to register under GST is mandatory for



the Government Departments, Local Authorities and Government Agencies in case they are liable for deduction of tax at source.

5. Registration can be obtained by furnishing a valid Permanent Account Number (PAN) or Tax Deduction and Collection Account Number (TAN) under Income Tax Act, 1961. However, one of the above two documents is mandatory for registration by the Government Departments deducting tax at source.
6. The deductor Department is required to file a monthly return in **Form GSTR-7** within 10 days of the end of the month of deduction, i.e. by the 10<sup>th</sup> of the following month. The return is required to be filed by the departments and agencies registered under GST even if no deduction are made in any particular month.
7. The TDS deducting department is also required to furnish an online certificate in the **Form GSTR-7A** to the deductee (supplier) within 5 days of crediting the amount of TDS to the Government. The certificate shall contain the details like contract value, rate of deductions, amount deducted, amount paid to the Government etc.
8. **Deposit of TDS with the Government:** The amount of TDS so deducted is required to be deposited to the State GST account and Centre GST account or IGST account, as the case may be by 10<sup>th</sup> of the month following the month of deduction. The non-deposit of amount of TDS is recoverable under the recovery provisions of the law along with interest @18% and penalty. Similarly, the late deposit is liable to levy of interest @18% for the period of delay in addition to penalty.
9. For the payment to be made to the supplier, where TDS has to be deducted as per provisions of law, the Drawing and Disbursing Officer (DDO) of the Department will have to deduct GST at the rate of 2%. The DDO may follow the following procedure for the purpose of making payments of deducted amount (TDS) under GST to the Government:
10. **Preparation of Bill and generation of CPIN:** The bill shall be prepared by DDO such that 98% of the bill amount is payable to the supplier (vendor). For the balance 2% TDS, the DDO shall go to the GST portal and generate a challan in the Form of GST PMT-06



mentioning CGST and SGST or IGST, as the case may be. The Common GST Portal shall provide Common Portal Identification Number (CPIN) on generation of the challan for payment.

11. DDO shall send the Bill to Treasury along with CPIN, copy of challan and details of amount to be paid as TDS. He shall mention Reserve Bank of India (RBI) as the beneficiary of TDS payment.
12. The Treasury shall make payment to supplier by using such mode as is being used by them presently for making such payments.
13. **Payment of TDS:** For payment of TDS, the Treasury shall make payment to RBI using the National Electronic Funds Transfer (NEFT) mode against the CPIN sent by DDO for the amount mentioned in the challan. The payment can be made through any of the following modes:
  - Advise to bank either electronically or otherwise to make such payment. Electronic mode shall be used when Treasury are on Plan Scheme Monitoring System (PFMS), Integrated Financial Management System (IFMS) or any other web service.
  - Payments can be made through cheque/draft using over the counter (OTC) mode of payment where online facility is not available or where DDOs are presently making payment through cheque/draft.
14. On successful payment, RBI will generate the Challan Identification Number (CIN) and send the CIN information to GSTN who will update the Electronic Cash Ledger of the Tax Deductor (DDO) in the GSTN. The CIN shall be communicated to DDO
15. The failure to comply with the provisions under GST shall render the Departments liable to levy of interest and penal action.
16. The Interest @ 18% shall have to be paid for TDS not deducted, TDS deducted but not paid or paid later than the prescribed time for depositing the amount.
17. The failure to comply with the provisions of making payment shall attract a penalty of Rs.10,000/- or an amount equivalent to the tax not deducted or short deducted or deducted but not paid to the Government, whichever is higher.



18. Late fee @ Rs.100/- per day shall be imposed for the failure of the Departments to issue TDS certificate in the form of GSTR-7A within the prescribed time subject to the maximum of Rs.5000/.
19. Penalty @ Rs.100/- per day may be imposed for the failure to file returns within the prescribed time subject to the maximum of Rs.5000/.
20. The Registration for Government Departments and agencies, who are required to deduct tax at source, is likely to commence from 25.08.2017. The Department of Excise & Taxation shall inform all the Departments about the date from which the registration process shall begin.
21. The provisions of the GST requiring the Government Departments and agencies to deduct tax at source, as explained above, have been deferred by two months. These provisions are likely to be made effective from 1<sup>st</sup> September, 2017. A notification to this effect shall be issued by the Government. The Department of Excise & Taxation shall further issue a communication to all the Departments informing them about the operation of these provisions.

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Information Regarding Establishment of Helpdesk for Assisting Taxpayers with Enrollment on GST System				
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		TI	Smt. Asha Kataria	9896225462
13	Jagadhari	FCO	Sh. Naveen Kumar	9729271566
		ETO	Sh. Ashok Panchal	9416191861
		TI	Sh. Raj Pal	9812148758
14	Jhajjar	TI	Sh. Ghanshyam	9466119543
		ETO	Sh. Anil Malik	9416919458
		TI	Sh. Pardeep	9467664044
15	Jind	Clerk	Sh. Krishan Kumar	9138382828
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