

PRASAR BHARATI
(India's Public Service Broadcaster)
Prasar Bharati Secretariat
(Taxation Section)
6th Floor, Prasar Bharati House, Tower-C,
Copernicus Marg, New Delhi-110001

No. PB-7(14)(1)/2018-FIN/GST/3292-3323

Dated 19.11.2019

GST CIRCULAR No. 20

Sub: No Deduction of GST TDS is required to be made under GST -reg.

Ref: Standard Operating Procedure on GST TDS dated 28.09.2018 issued by Law Committee, GST Council –reg.

This office has come across with various queries related to GST TDS from various field units which are repetitive in nature. The most common query received by this office pertains to applicability of GST TDS.

In this regard, it is stated that, Law Committee of GST Council has issued a Standard Operating Procedure (SOP) for TDS under GST. As per SOP, TDS is not required to be deducted in the following cases:

1. Total value of Taxable Supply is less than or equal to Rs. 2.5 Lakh under a contract.
2. Receipt of goods and services which are exempted from GST.
3. Goods on which GST is not leviable.
4. Where location of the supplier and place of supply is in a State(s) / UT(s) which is different from the State/ UT where the deductor is registered.
5. All activities or transactions specified in Schedule III of the CGST/ SGST Acts 2017, irrespective of the value.
6. Where the payment relates to a tax invoice that has been issued before 01.10.2018.
7. Where any amount was paid in advance prior to 01.10.2018 and the tax invoice has been issued on or after 01.10.2018, to the extent of advance payment made before 01.10.2018.
8. Where the tax is to be paid on **reverse charge by the recipient i.e. the deductee.**
9. Where the payment is made to an unregistered supplier.
10. Where the payment relates to "Cess" Component.

Therefore, in view of the above, both the Directorates and its field units should ensure that, while disbursing the payment of GST for the abovementioned cases, GST TDS deduction is not required to be made.

The above-mentioned SOP issued by CBIC may be accessed from the website www.cbic.gov.in.

Both the Directorates are requested to circulate this order among all field units, working under their control. A copy of this circular is also being uploaded on the website of Prasar Bharati.

This is issued with the approval of the Competent Authority.


19/11/2017
(C.K. Jain)
DDG (Fin.)

DG: DD

DD: AIR

Copy for information & necessary action to:

1. E-n-C, AIR/ DD
2. All ADGs of PB, AIR & Doordarshan.
3. CE (Civil), Soochna Bhawan
4. DDG (Fin.), DG:DD/ DG:AIR, for information.
5. DDG (Comm.), DG:DD/ DG:AIR, information & n/a.
6. All SNOs of DG:DD/ DG:AIR
7. ✓ DDG (Technical) for arranging to upload it on the website of PB.

Copy for information to:

1. SO to CEO.
2. PS to Member (Fin.)