



CENTRAL WAREHOUSING CORPORATION
(A GOVT. OF INDIA UNDERTAKING)



No. CWC/FD- Taxation/GST/2018-19

Dated: 17.09.2018

GST CIRCULAR-12

- 1. All the Regional Managers of CWC**
- 2. All the Executive Engineers in-charge of Construction Section of RO**
- 3. All the AGMs / Managers / (Sr.) Asstt.Manager(Accts.) In-charge of Finance & Accounts Wings of all Regional Offices of CWC**

Sub: Applicability of TDS provision under GST

Please refer to GST Circular -7 dated 27.09.2017 wherein it was informed that as per Notification No. 33/2017 dated 15.09.2017, the Central Government notified Public Sector Undertakings to deduct tax from the payment made or credited to the supplier of taxable goods or services or both as per section 51 of CGST Act 2017 with effect from a date to be notified subsequently by the Central Government.

In supercession of above mentioned notification, the Govt. of India vide notification no. 50/2018-Central Tax dated 13.09.2018 hereby notified Public Sector Undertaking to deduct tax as per provision of Section 51 of CGST Act w.e.f. 01.10.2018.

In view of above the provisions already circulated by GST Circular -7 dated 15.09.2017 shall apply w.e.f. 01.10.2018. Thus, all are advised to obtain registration as a tax deductor if not obtained till date and do the compliance of TDS provisions w.e.f. 01.10.2018.

(AMIT PURI)
Deputy General Manager(Tax)

Copies for information to:

1. PPS to Managing Director, CWC, CO, New Delhi
2. AM to Director(Finance) / SAM to Director(Personnel) / PS to Director(MCP), CWC, CO, New Delhi
3. PS to CVO / PPS to GGM(A/cs), CWC, CO, New Delhi
4. All HODs at CWC, Corporate Office, New Delhi

5. All DGMs/AGMs/Managers / (Sr.) Asstt. Managers / Accountants in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi
6. PPS to GM(Systems), CWC, CO, New Delhi with a request to place this Circular on CWC's Website
7. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this Circular.