



वस्तु एवं सेवा कर तथा केन्द्रीय उत्पाद शुल्क प्रधान आयुक्त कार्यालय, चेन्नै उत्तर आयुक्तालय  
OFFICE OF THE PRINCIPAL COMMISSIONER OF GST & CENTRAL EXCISE,  
CHENNAI - NORTH COMMISSIONERATE  
26/1, महात्मा गांधी मार्ग, चेन्नै-600034  
26/1, MAHATMA GANDHI ROAD, CHENNAI- 600 034

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**TRADE NOTICE NO. 50/2018**

Dated: 04/10/2018

**Subject: Modification to the Guidelines for Deductions and Deposits of TDS  
by the DDO under GST as clarified in Circular No. 65/39/2018-DOR  
dated 14.09.2018 - reg.**

1. Attention of Trade is invited to Board's Circular No.67/41/2018-DOR dated 28-09-2018, on Modification to the Guidelines for Deductions and Deposits of TDS by the DDO under GST as clarified in Circular No. 65/39/2018-DOR dated 14.09.2018. Copy of the circular is communicated for information and necessary action.
2. Contents of this circular may be brought to notice of all concerned.

(Issued in File C.No. IV/16/03/2018 – GST Pol.Vol.II)

*Murugel 4/10/18*

ADDITIONAL COMMISSIONER/अपर आयुक्त

To

As per Mailing List.  
Trade and Department  
Superintendent, Computer Section - For uploading on the website  
All Divisions, Chennai North

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**Circular No. 67/41/2018-DOR**

**F.No.S.31011/11/2018-ST-I-DoR  
Government of India  
Ministry of Finance  
Department of Revenue  
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**New Delhi, Dated the 28<sup>th</sup> September, 2018**

To,

1. Secretaries of the Central Ministries as per list enclosed.
2. Chief Secretaries of all States/UTs with legislature/ UTs without Legislature.
3. All Finance Secretaries/ CCTs of the States/ UTs with Legislature/UTs without Legislature.
4. Chairman CBIC /All Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (through Member, GST, CBIC)
5. Pr.Chief Controller of Accounts, CBIC.

Madam/Sir,

**Subject: Modification to the Guidelines for Deductions and Deposits of TDS  
by the DDO under GST as clarified in Circular No. 65/39/2018-DOR  
dated 14.09.2018 – reg.**

Circular No. 65/39/2018-DOR dated 14/09/2018, vide which Guidelines for Deductions and Deposits of TDS by the DDO under GST had been issued by the Department of Revenue.

2. On the recommendation of the Controller General of Accounts, the Department of Revenue, hereby issues the following modifications to the said Circular:-

Para 9 (iv) should read as: To enable the DDOs to account for the TDS bunched together (in terms of Option II), following sub-head related to the GST-TDS below the Head 8658.00.101-PAO Suspense has been opened.

S.No	Major Head	Sub Head Description	Major Head Serial Code (8-digit reduced accounting code)	SCCD Code
1	8658-00-101	08-GST TDS	86580344	367

3. Difficulty, if any, in implementation of this circular may please be brought to the notice of Department of Revenue.

(Ritvik Pandey)  
Joint Secretary to the Government of India