

**OFFICE OF THE PRINCIPAL CONTROLLER OF  
DEFENCE ACCOUNTS, BANGALORE**

#107, Lower Agram Road, Agram Post, Bangalore :: 560 007

STORES/GST/01/2018-19/Vol.I

05/11/2018

To

SAO I/c  
O/o AO DAD(HAL) Koraput  
Sunabeda – 763002

Sub: Forwarding of Clarification regarding GST  
Ref: AO/DAD/HAL/KPT/GST/18-19 dt.25/10/2018.

Point wise clarifications are furnished below as sought by your office in making the GST payment haslefree.

Sl.No.	Point of Doubt Raised	Clarified Information	Remarks
2	Selection of RBI for making payment	RBI is the beneficiary Bank of the GST payment. Once all the vendors/suppliers payment details along with TDS uploaded in the GSTN Portal, you can generate a challan by selecting the SBI as treasury bank. By this action the challan will automatically captures the Beneficiary Account No.(CPIN) along with the RBI with its IFSC code for facilitating the payment of TDS of GST through NEFT. If you feel difficulty in doing so, you may opt for payment through cheque drawn on SBI which will be deposited across the counter, who in turn makes payment and pass on the electronic cash ledger balance to your GST Number which will automatically reflects on the dash board once you log on to the GST portal. Please remember for each generation of challan RBI Account number keep changes while IFSC code remains intact.	You can write back to MO in case of any difficulties while following the procedures.
3	Procedure to be followed in transferring the TDS amount to RBI	As clarified above once the challan is generated and payment is made through NEFT/Cheque, cash ledger will be reflected against your GST Number for filing the return.	The narrative is applicable to all including the entire command

4	Operating Punching Media for release of compiled suspense head while releasing the payment to RBI.	There is small correction for IGST prefix category which will be 25 instead of 29 intimated earlier in the circular issued by MO. Further it is intimated that, before making TDS payment, you are invariably release the amount parked in the suspense code head of 25,27,28/020/04 while operating the PM (CB +RT & 020/04 as - Rt) and a DP sheet for the said amount has to be prepared which has to agree with the challan generated for payment.	While adding the vendors details in GSTR 7, it will accept the fraction of paisa only and not the round figure. One or two rupees may be paid in excess, since the PM figures will be in found of rupees, since the same is as per TULIP.
5	Whether the TDS recovery is invoice raised on or after 01/10/2018 OR payment made on or after 1/10/2018	Yes all the invoices raised on or after 01/10/2018 will attract TDS. Any advance paid before 01.10.2018 and invoice raised on or after 01.10.2018, then, no need to recover TDS on the portion of Advance paid before 01.10.2018.	MO has taken Finance Ministry & CG office letter into consideration accordingly circular was issued intimating that the payment made on or after 01/10/2018 will attract TDS @2%. During interaction with GST Commissionerate the information regarding the date of invoice after 01/10/2018 form basis for TDS deduction was known to MO.
6	Rate of percentage of TDS	You are requested to go through the illustration exhibited in page 2 of the MO circular, where in it is clearly stated that if the vendor belongs to Karnataka 1% TDS towards CGST, 1% towards SGST i.e. overall 2% and in the case the supplier belongs outside Karnataka 2% IGST has to be recovered as one amount.	TDS will be 2@ on payment made to the vendor. Further bifurcation is required only the vendor belongs to the same state.

*Sd/-*  
SAO (GST Cell)

Copy to:

1) SAO I/c HAL Cell of MO: Contents of the above clarification may be brought to the notice of all AO DAD HAL offices.

2) *GA cell* : For *crediting in the annual website please*  
Lead.

SAO (GST Cell)

*R. Srinivasan*  
SAO (GST Cell)