

पत्रांक : वित्त-20/विविध-03/2018...3168/वि

झारखण्ड सरकार
योजना-सह-वित्त विभाग
(वित्त प्रभाग)

प्रेषक,

सतेन्द्र सिंह,
सचिव (व्यय)।

सेवा में,

सभी अपर मुख्य सचिव/प्रधान सचिव/सचिव,
सभी विभागाध्यक्ष,
सभी उपायुक्त,
सभी कोषागार/उप कोषागार पदाधिकारी,
झारखण्ड।

राँची, दिनांक : 24.12.18

विषय : कार्य प्रमंडलों में DDO के द्वारा GST के अंतर्गत TDS की कटौती के लिए वित्त मंत्रालय, भारत सरकार के परिपत्र संख्या 65/39/2018-DOR दिनांक 14.09.2018 के संदर्भ में Option-2 के अधीन Bunching प्रक्रिया को अंगीकृत करने के संबंध में।

महाशया/महाशय,

उपर्युक्त विषय के संदर्भ में निदेशानुसार कहना है कि झारखण्ड वस्तु एवं सेवा कर अधिनियम, 2017 की धारा 51 के अंतर्गत दिनांक 01.10.2018 के प्रभाव से संवेदकों/आपूर्तिकर्ताओं को किए जाने वाले भुगतान पर कार्य प्रमंडलों द्वारा ₹2.50 लाख से ऊपर के संविदा मूल्य (Contract Value) पर संवेदकों/आपूर्तिकर्ताओं के विपत्रों से GST- TDS (CGST, SGST एवं IGST के तहत) की कटौती की जानी है। इस राशि की कटौती कर इसे GSTN Council को प्रेषित करने की प्रक्रिया निर्धारित करने तथा इस कार्य को seamless तरीके से सम्पन्न कराने हेतु संबंधित Online Software को integrate करने का प्रस्ताव विचाराधीन था। सम्यक् विचारोपरांत इससे संबंधित तैयार किया गया SOP इस पत्र के साथ संलग्न है।

अनुरोध है कि सभी कार्य विभाग अपने अधीनस्थ सभी कार्य प्रमंडलों को उपरोक्त के आलोक में कार्रवाई सुनिश्चित करने हेतु निदेशित करना चाहेंगे।

अनुलग्नक : यथोक्त।

विश्वासभाजन,


24/12/18

(सतेन्द्र सिंह)
सचिव (व्यय)।

SOP for deduction of GST at source

1. The Goods and Services Tax scheme was introduced by GOI w e f 1th July 2017. Initially it was provided that the payment of GST will be the responsibility of the concerned contractor/supplier. With effect from 1st of October it has been stipulated that GST will be deducted at source by DDO while making payment to the contractor/supplier.
2. This deduction of GST at source in a seamless manner would have required integration of the following three online softwares.
 - a. WAMIS
 - b. Treasury MIS
 - c. GSTN portal.

This integration has been ensured and the following mechanism will be adopted to ensure seamless TDS deduction of GST.

3. A Public Works Division of Building Department, say, has to make payment to contractor against a bill of `10 lakh. A sum of `1,05,000/- is to be deducted from the Gross bill towards security deposit (`50,000/-), income tax (`20,000/-), labour cess (`10,000/-), royalty (`5,000/-), CGST (`10,000/-) and SGST (`10,000/-). It has also to render accounts to AG (A&E) office. The steps to be followed for accounting of the above are mentioned below;
 - A. Generation of bill through WAMIS
 - B. Generation of HR (Hand Receipt) for CGST and SGST
 - C. Entry in Cash Book
 - D. Compilation of Monthly Accounts
 - E. GST Accounts in the Books of Division

Step-1 Generation of bill through WAMIS

SI No	Particulars	Amount(₹)	Amount(₹)
A.	Gross value	10,00,000	10,00,000
	Recoveries		
(i)	Security Deposit	50,000	
(ii)	Income Tax	20,000	
(iii)	Labour Cess	10,000	
(iv)	Royalty	5,000	
(v)	CGST	10,000	
(vi)	SGST	10,000	1,05,000 (Total Recoveries)
B.	By cheque		8,95,000

Step-2 Generation of HR (Hand Receipt) for CGST and SGST

Gross Total: `20,000

By Cheque: `20,000

Step-3 Entry in Cash Book

Receipt Side			Payment Side			
Particular	By Cash	Head	Particulars	By Cash	By Cheque	Head
Received from "A" on account of RA Bill			Paid to Sri "A" on RA bill vide MB No...	1,05,000	8,95,000	4059
Security Deposit	50,000	8443	Paid to GST Council vide HR No.....	-	20,000	8658
Income Tax	20,000	8658				
Labour Cess	10,000	0230				
Royalty	5,000	0853				
CGST	10,000	8658				
SGST	10,000	8658				
Total	1,05,000			1,05,000	9,15,000	

Step-4 Compilation of Monthly Accounts

Receipt side	Amount(₹)	Payment side	Amount(₹)
8443-00-108-02-76	50,000	4059-01-796-59-05-45	10,00,000
8658-00-112-05-76	20,000	8658-00-101-08(total GST TDS)	20,000
0230-00-106-06-76	10,000		
0853-00-102-02-76	5,000		
8658-00-101-05-CGST	10,000		
8658-00-101-06-SGST	10,000		
8782-00-102-10-76	9,15,000		
Total	10,20,000	Total	10,20,000

Step-5 GST Accounts in the Books of Division

Receipt side	Amount (₹)	Payment side	Amount(₹)
8658-00-101-05-CGST	10,000	8658-00-101-08 (total GST TDS)	20,000
8658-00-101-06-SGST	10,000		
8658-00-101-07-IGST	0		
Balance	0	Balance	0
Total	20,000	Total	20,000

- Option No.2 mentioned in the Circular No.65/39/2018-DOR dated 14.09.2018 read with No.67/41/2018-DOR dated 28.09.2018 issued by Ministry of Finance, Government of India shall be applicable only for Public Works Divisions who render the accounts to AG through WAMIS.
- Divisional DDO shall present a cheque to Treasury for the **net amount** payable to Contractor/ Supplier after deducting the TDS. The DDO shall use the WAMIS

application and DDO Level Preparation system for generating the payment details on the requisite format as per JTC and provisions of the PWD Code.

6. The TDS amount so deducted from each bill of Contractor/Supplier by DDOs shall be recorded against Head **8658-00-101-07-IGST, 8658-00-101-05-CGST, 8658-00-101-06-SGST** in WAMIS system.
7. The amounts so accumulated in these heads (8658-00-101-07-IGST, 8658-00-101-05-CGST and 8658-00-101-06-SGST) of accounts will be deposited to GSTN on **monthly basis** through cheque on HR form (Form No.28) prepared through WAMIS using the Account Head "**8658-00-101-08 (total-GST-TDS)**". These GST-TDS will be accounted for by PW Divisions.
8. Treasury will render account of all such paid TDS cheque under Head of Account "8782-00-102". It may be noted that GST amount so paid shall be identified on submission of accounts by Treasury at AG level.
9. The GST-TDS payment will not be treated as Part-V under Deposit Head "8443".
10. IFMS system will validate the payment of each TDS cheque with total deducted GST-TDS amount as available in the Treasury MIS system as per WAMIS reference number. (The deducted GST-TDS amount while making net payment to contractor/supplier shall be captured from WAMIS).
11. Public Works Division has to maintain the CASHBOOK through WAMIS System for all categories of TDS Deductions made and produce the accounts of it to AG Office on monthly basis.
12. The TDS amount as in WAMIS System so paid through Treasury should match the accounts as provided by WAMIS for TDS against each Contractor.
13. Following Heads of Accounts for Payments & Receipts of TDS by PW Division have been created by the Department of Finance, Government of Jharkhand with the consent of the Accountant General (Accounting & Entitlement), Jharkhand:-

8658-00-101-08	>	Total-GST-TDS
8658-00-101-07	>	IGST
8658-00-101-05	>	CGST
8658-00-101-06	>	SGST
14. The following must be ensured while dealing with the WAMIS software:
 - a. The TDS deducted from each Bill will be maintained in WAMIS system and upon withdrawal of bunched TDS amount by cheque, the deducted amount will be nullified i.e. the respective heads shall be debited. The purpose is to avoid under or over withdrawal of GST TDS from State Excisequer.

