

**GOVERNMENT OF ASSAM**  
**OFFICE OF THE COMMISSIONER OF STATE TAX, ASSAM**  
**KAR BHAWAN, DISPUR, GUWAHATI-781006**  
**& & &**

**ORDER**

Dated Guwahati the 4th September, 2018

**No. CT/GST-8/Pt-I/2016/19:** Tax deduction at source under GST shall come into force from 1st of October, 2018 throughout the country. Section 51 of Assam GST Act, 2017 requires every DDO to deduct tax at the rate of 1% SGST from the payment made or credited to the supplier of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees. Simultaneously, section 51 of Central GST Act, 2017 requires every DDO to deduct tax at the rate of 1% CGST from the payment made or credited to the supplier of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees. In case of interstate supply, under first proviso of section 20 of IGST Act, 2017, the rate of TDS shall be 2% IGST.

Corresponding section 24(vi) of GST Act, 2017 obligates the DDO to obtain registration as a "Tax Deductor" to be authorised for making such deduction.

Obviously this provision shall make most of the DDOs in Assam liable to obtain registration under GST on or before 30th September, 2018 as "Tax Deductors" and subsequently they shall be accountable to deduct TDS and submit returns with payments thereafter.

The Commissionerate of Taxes, Assam is initially holding Training on "Duties & Responsibilities of DDOs under GST" across the State under initiative of Deputy Commissioner of each District on 6th, 7th and 10th September, 2018. Further, training is also scheduled on 6th September, 2018 at Janata Bhawan, Dispur with the Head of Department.

As a general presumption, most of such DDOs are not familiar with the intricacy of these new provisions and therefore may need hand holding from trained tax personnel. In order to provide necessary assistance to the DDOs **within the jurisdiction of Guwahati**, a window in the name of "**GST HELP DESK FOR DDOs**" is constituted in every jurisdictional office of Guwahati under the enlisted Nodal Officers to facilitate the intending DDOs to obtain registration and to apprise them of various statutory duties and functions that will become obligatory for them under GST.

The nominated Nodal Officers (**as per List attached**) are hereby directed to make a separate distinct counter with an eye catching banner to lead the applicants to the HELP DESK and to render prompt quality service in effective manner. They are further directed to guide the DDOs over phone during office hours.

The Nodal Officers are requested to give wide publicity of this effect encompassing their jurisdiction to facilitate optimum benefits of the "HELP DESK".


Enclo. As Stated Above.



( Anurag Goel, IAS., )  
Commissioner of State tax, Assam,  
Dispur, Guwahati

Copy for information to:

- 1) The P.S. to the Finance Minister, Assam for kind appraisal of Hon'ble Finance Minister, Assam.
- 2) The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati.
- 3) The Principal Secretary to the Government of Assam, Finance Department, Dispur, Guwahati.
- 4) The Commissioner & Secretary the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati.
- 5) The Deputy Commissioner, Kamrup (M) and Kamrup (Rural).
- 6) The Special Commissioner of State tax/Additional Commissioner of State tax/Joint Commissioner of State tax (All), Kar Bhawan, Dispur, Guwahati.
- 7) The Deputy Commissioner of State tax (All).
- 8) The Assistant Commissioner of State tax (All)/Superintendent of State tax (All)/ Inspector of Taxes (all).

  
Commissioner of State tax, Assam,  
Dispur, Guwahati

**List of Nodal Officers for TDS Matters under GST**

**(For Guwahati Offices)**

<b>Sl. No.</b>	<b>Name of Nodal Officers</b>	<b>Designation</b>	<b>Mobile no.</b>	<b>Office</b>
1	Smt. Arunima Choudhury	Asst. Commissioner of State Tax	9864136768	Guwahati Unit-A
2	Sri Phuleswar Basumatary	Superintendent of State Tax	9957577346	
3	Sri Dipjyoti Mahanta	Superintendent of State Tax	9435022440	
4	Sri Noziruddin Ahmed	Superintendent of State Tax	9435310347	
5	Sri Gouranga Ghosh	Asst. Commissioner of State Tax	9435119664	Guwahati Unit-B
6	Sri Kalyan Sarmah	Superintendent of State Tax	9864041682	
7	Ms. Sudesna Borah	Superintendent of State Tax	9864091260	
8	Sri Kaban Nath	Inspector of State Tax	8486669792	
9	Smt. Varshaty Das	Asst. Commissioner of State Tax	9435041393	Guwahati Unit-C
10	Sri Haladhar Medhi	Superintendent of State Tax	9435047314	
11	Sri Jayanta Haloi	Superintendent of State Tax	9435856508	
12	Smt. Anju Baishya	Asst. Commissioner of State Tax	9854024025	Guwahati Unit-D
13	Sri Amarjyoti Deka	Superintendent of State Tax	9435190871	
14	Sri Tarini Saikia	Superintendent of State Tax	9678001231	
15	Sri Nabajit Deka	Inspector of State Tax	9864252392	