

**GOVERNMENT OF ASSAM
COMMISSIONERATE OF STATE TAX
KAR BHAWAN, DISPUR, GUWAHATI-781006**

TAX DEDUCTION AT SOURCE UNDER GST

TDS under GST shall come into force from 1st October, 2018

Obligations of DDOs:

- ✓ To Register as a “Tax Deductor” at GST Portal (www.gst.gov.in)
- ✓ To Deduct Tax from payment made to suppliers
- ✓ To Deposit the deducted Tax in time
- ✓ To Submit TDS monthly Returns
- ✓ To Enable deductees to download TDS certificate

Registration>> Deduction>> Payment>> Return Submission>> TDS Certificate

When to Deduct tax at source under GST:

If the taxable value of goods or services or both in a single contract exceeds 2.5 lakh.

Deductible rate of Tax at source:

Type of Supply	Rate of Tax
For intra-state supply (received from within the state)	<ul style="list-style-type: none">• 1% SGST• 1% CGST
For inter-state supply (received from outside the state)	<ul style="list-style-type: none">• 2% IGST

Assistance from State Tax Department:

- Constitution of “GST HELP DESK FOR DDOs” in every jurisdictional office.
- Hand holding under the supervision of trained Nodal Officers to facilitate the intending DDOs in every jurisdictional office.
- Step by step guideline in PPT form may be downloaded from official website of Commissionerate of State Tax, Assam at www.tax.assam.gov.in

The registration should be obtained preferably on or before 30th September, 2018 to account the deduction for the month of October, 2018

**Commissioner of State Tax, Assam
Dispur, Guwahati**

REGISTER NOW AND BE A PART OF NATION BUILDING PROCESS