

**OFFICE OF THE DIRECTOR OF WORKS ACCOUNTS,
GOVERNMENT OF TELANGANA**

Memo No.DWA/TS/Hyd/Sn.I/A1/2018-19/

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Date:04-10-2018

Sub:- Public works- GST –TDS on GST effective from 1st Oct 2018 – instructions issued to PAOs – reg.

- Ref:-**
1. Govt. Memo No.33/WP/A2/2017 Dated.08.08.2017 of Finance (WP) Department.
 2. G.O.Ms.No.67, Irrigation and CAD (Reforms) Department Dated.04.07.2018
 3. Notification No. 50/2018 of Government of India Dated.13.09.2018.
 4. Circular No. 65/39/2018 Dated.14.09.2018 of Government of India.
 5. Memo No.1304/68/WP/A2/2018 Dated.27.09.2018.

It may be noted that, The Government of India has appointed 1st Oct 2018 as the date for which the provisions relating to TDS under GST shall become effective vide reference 3rd cited. The Government of India has also issued guidelines for seamless transfer of money and information in GSTN, involving the roles of DDO and paying authorities i.e. PAO/APAO(W&P).

For the above purpose screens are provided in BMS portal for the DDOs to update GSTIN of the DDO as "Deductor" and of the agencies and the GST amounts allowed including the TDS. The steps are as under.

1. Every DDO shall be registered with GSTN as "Deductor" (Refer to "Deductor" here after) and has to update such GSTIN in BMS in first instance.
2. All the pending bills filed up to 30th June 2017 are to be treated as VAT bills and action to be taken by the PAOs accordingly.
3. The data, token wise of pending bills is displayed in the DDO login. The DDO has to update the GSTIN of the agency and GST details in the interactive screen and update the data.
4. The PAO will scrutiny the bill with reference to the saved data and effect any corrections with reference to Bill gross, GST amount, TDS and process the bill.
5. The auditor, Superintendent & PAO shall follow the instructions given in Memo 1st cited when dealing with bills for which the estimates are sanctioned with embedded taxes and while allowing ad hoc amount of GST @5%.
6. The token posting & voucher posting shall be done immediately to facilitate remittance of TDS to Central Government.
7. The amount of TDS shall be credited by the PAO to 8658-00-101-00-00-000-000-V, and shall be reflected in the monthly accounts.
8. Based on the MIS to be provided in BMS the DDOs will prefer bill debiting the above same Head of Account by giving GST Bank account details in RBI, After generating CPIN through the DDO login in GSTN for the exact amount shown in the MIS for such month in DDO BMS login. The bank account number shall be same as CPIN generated by the DDO. The mode of payment to be selected by the DDO in GSTN shall be NEFT/RTGS. The bank selected by DDO in GSTN shall be SBI only. Model Challan is enclosed for guidance.
9. The DDO shall enclose a copy of above challan duly showing the details of CGST,SGST,IGST and total printed in the challan which shall be same as the MIS provided in the DDO login in the BMS portal. The DDO shall also attach the statement of TDS from the MIS downloaded from BMS & sign it and attach it with bill.

10. The debit head being the same as credit head, for the purpose of remittance, the PAO shall compare the statement of recoveries attached with the bill, with the MIS available against the particular DDO in PAO/Supdt/Auditor logins.
11. The DDO as per Government Of India guidelines & circulars , has to file the returns as "Deductor" in GSTN for a month before 10th of the next month, failing which the DDO has to pay fine at the prescribed rates. It may also be noted that, filing of return of such defaulted month will also become difficult for the DDO as the remittances are supposed to be inclusive of fine/interest and also such amount may not match with the amount available with PAO.
12. Hence the voucher and cheque posting shall be dynamic and there shall not be any scope for corrections as to token gross, VAT/GST gross, GST amount, TDS effected etc,. The PAOs shall also ensure that, the account type for work bills. TDS credits and bills for TDS remittance shall be uniform and crisscross shall never be there. It may be noted that if any DDO is operating two types of accounts, then the MIS will have two separate distinct records and bills for remittance shall also follow the same pattern.
13. It may be noted that, the accounts will be locked on 4th of succeeding month from accounts starting from Oct-2018 to facilitate speedy remittances and speedy return filing by the DDOs. It may be noted that the locked accounts will never be opened and the PAOs are to take personal responsibility for correctness of data and accounts.
14. It is further informed that these remittances are prioritized payments and hence there is no restriction on date of filing and date of payments to RBI/Central Government. No permission is needed from the Government to effect these remittances. The PAOs are advised to pay the bills on the same day of receipt of the bill and post the details of cheques and vouchers on the same day.
15. It may be noted that, the DDO deductor code-CPIN-Method of payment (RTGS/NEFT)-Bank selected(SBI)-Amount of Remittance-Cheque/UTR number generated in SBI CINB are all mapped in the GSTN. Any mismatch will create problems in remittance as well as in returns filed by the DDO. Hence, Bills preferred by the DDO shall be exactly equal to the amount shown in the challan attached to the bill.

The PAOs are instructed to conduct a meeting with DDOs in their offices immediately and to coordinate with them for smooth work flow.

The copies of references are attached herewith for guidance.

Encl: 1 All Refs.


2. Model Challan.

To
all IDWAs, PAOs & APAs.

Sd/-

**Director of Works Accounts,
Telangana State, Hyderabad.**

//T.C.F.B.O//


**Joint Director of Works Accounts,
O/o. Director of Works Accounts,
Telangana State, Hyderabad.**

4/11/18.