

महत्तवाचे

पिंपरी चिंचवड महानगरपालिका

पिंपरी १८, लेखा विभाग

क्र.लेखा/०५/कावि/१०४/२०१८

दिनांक :- २०/१२/२०१८

विषय:- वस्तु व सेवा कर G.S.T - T:D.S बाबत.

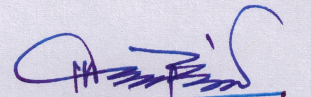
संदर्भ:- १) राज्यकर आयुक्त, महाराष्ट्र राज्य यांचे पत्र

क्र.रासआ/मुख्या.२/मवसेकका अंतर्गत टीडीएस/२०१८-१९/ब-८३६

मुंबई, दि.१९/०९/२०१८ अंतर्गत परिपत्रक क्र.२६ अ-२०१८

परिपत्रक,

महाराष्ट्र वस्तु व सेवा कर विभागाच्या अधिसूचना क्र.५०/२०१८ (केंद्रीय कर - दर) दि.१८/०९/२०१८ नुसार, माहे ऑक्टोबर २०१८ पासून मनपाकडून पुरवठादार / ठेकेदार/कंत्राटदार यांचे बिलातून २ टक्के वस्तु व सेवा कर कपात करण्यात येत आहे. सदर कपात करणेत आलेली रक्कम ही शासनाकडे जमा करणेत येत असून सदर कपात रक्कम ही Deductee च्या वस्तु व सेवा कर खात्यावर दर महिन्याला वर्ग (GST Portal) करणेत येते. त्यासंबंधी मनपाचे सनदी लेखापाल मे.चिंगळे ऍन्ड असोसिएट्स यांनी G.S.T TDS Credit संदर्भातील विस्तृत माहिती सोबत जोडली असे. त्यानुसार सर्व विभागांनी सदर माहिती त्यांचे विभागाशी संबंधीत पुरवठादार / ठेकेदार/कंत्राटदार यांचे निदर्शनास आणून देणेत यावी.

  
मुख्य लेखा अधिकारी

पिंपरी चिंचवड महानगरपालिका

पिंपरी ४११ ०८

सोबत:- सनदी लेखापाल मे.चिंगळे ऍन्ड असोसिएट्स यांचे पत्र.





# CHINGALE & ASSOCIATES

## CHARTERED ACCOUNTANTS

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E-Mail – [ca.chingale@gmail.com](mailto:ca.chingale@gmail.com), Ph.7588576659, 8369853010

Date – 16-11-2018

To,  
Chief Accounts & Finance Officer,  
Pimpri Chinchwad Municipal Corporation,  
Pimpri, Pune

### Subject – Process of downloading of GST TDS Certificate in GSTR 7A

There are two Conditions are required to be fulfilled for Generation of TDS Certificate in GST these are

1. Deductor furnishes a return in Form GSTR 7
2. Deductee accepts the details uploaded by deductor and files his return GSTR 3B.

Following is the process of acceptance of TDS Received details by deductee -

1. Deductee needs to Login to the GST Portal
2. Go to File Return TAB
3. There you will find the TAB of **TDS and TCS credit received**

The screenshot shows the GST Portal dashboard with three main sections: 'Details of outward supplies of goods or services (GSTR1)', 'Auto Drafted details (For view only) (GSTR2A)', and 'TDS and TCS credit received'. The 'TDS and TCS credit received' section is highlighted with a red box and contains a 'PREPARE ONLINE' button. Below it is the 'Monthly Return (GSTR3B)' section with a 'Due Date - 20/11/2018' and 'PREPARE ONLINE'/'PREPARE OFFLINE' buttons.

Click on that Tab. Below mention Screen appears :

The screenshot shows the 'AUTO DRAFTED TDS/TCS DETAILS' screen. It displays the following information:

- Header:** AUTO DRAFTED TDS/TCS DETAILS
- Metadata:** GSTIN - [REDACTED], FY - 2018-19, Legal Name - [REDACTED], Return Period - October, Trade Name - [REDACTED], Status - Not Filed
- TDS Credit Received:**
  - TDS Credit Received (0):**

Total Accepted Count	Total Accepted Taxable Value	Total Accepted Tax Amount
0	₹0.00	₹0.00
Total Rejected Count	Total Rejected Taxable Value	Total Rejected Tax Amount
0	₹0.00	₹0.00
  - Amendments to TDS Credit Received (0):**

Total Accepted Count	Total Accepted Taxable Value	Total Accepted Tax Amount
0	₹0.00	₹0.00
Total Rejected Count	Total Rejected Taxable Value	Total Rejected Tax Amount
0	₹0.00	₹0.00
- TCS Credit Received:**
  - TCS Credit Received (0):**

Total Accepted Count	Total Accepted Taxable Value	Total Accepted Tax Amount
0	₹0.00	₹0.00
Total Rejected Count	Total Rejected Taxable Value	Total Rejected Tax Amount
0	₹0.00	₹0.00
  - Amendments to TCS Credit Received (0):**

Total Accepted Count	Total Accepted Taxable Value	Total Accepted Tax Amount
0	₹0.00	₹0.00
Total Rejected Count	Total Rejected Taxable Value	Total Rejected Tax Amount
0	₹0.00	₹0.00

At the bottom, there is a declaration: "I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom." Below the declaration are four buttons: BACK, PREVIEW DRAFT TDS AND TCS CREDIT RECEIVED, PROCEED TO FILE, and FILE TDS TCS CREDIT RECEIVED.



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4. Now when you click on TDS credit received tab you will get the details of amount for which TDS has been deducted. Deductee is suppose to accept/reject those amount and file the same with the GSTN.
5. Therefore based on above TDS Certificate can only be generated after this complete process.

***Points of concern:***

**As per Section 51(4) of CGST Act 2017**

If any deductor fails to furnish to the deductee the certificate, after deducting the tax at source, within five days of crediting the amount so deducted to the Government, the deductor shall pay, by way of a late fee, a sum of one hundred rupees per day from the day after the expiry of such five days period until the failure is rectified, subject to a maximum amount of five thousand rupees.

The due date of filing GSTR 7 is 10th of Next Month and generation of TDS Certificate is 15th of Next Month. Penalty of Rs. 200 (100 for CGST + 100 for SGST) per day subject to maximum of Rs. 10,000 (5,000 for CGST + 5,000 for SGST) is levied on deductor if TDS Certificate is not issued on time.

Thus it is very important for Deductor to furnishes a return in Form GSTR 7 and Deductee to accept the details uploaded by deductor on time.

Therefore corporation required to send these details to all the contractor & require to ask them to accept it in time. Otherwise corporation may liable for payment of penalty.

(Disclaimer –Article is reference/educational in nature. Author or Firm not accepts any responsibility pertaining to article. This is for internal information purpose, Tax officialcs may take different view Author or Firm don't take any grantee. For Detailed Provision, Kindly refer Act, Rules, Notification, and Circulars etc.)

**FOR CHINGALE & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

**Sd/-**  
**CA SWARUP CHINGALE**  
**PARTNER**