

No.12-2/2017-18-EXN-GST- (502) 32991  
Excise and Taxation Department  
Himachal Pradesh

From

The Excise and Taxation Commissioner,  
Himachal Pradesh, Shimla-9

*Higher Education H.P.  
Ladpani Shind...*

To

All heads of Departments,  
Himachal Pradesh, Shimla.

Dated: /6 Nov., 2017, Shimla-9

**Subject: - Regarding Registration of all Government Offices engaged in making supply and liable to deduct TDS under GST.**

Sir,

As all of you are aware that GST has been rolled out throughout the Country w.e.f 01.07.2017. A large number of queries have been received in this office from various government organisations with regard to applicability of GST. Whereas some of the government organisation are engaged in making the supply of the goods or services, many other organisation are engaged in receiving the supplies of goods or services. Various provisions of GST are applicable to these two types of the government organisations. These provisions are discussed below:

(1) **Government organisation engaged in making supplies of goods and services:-** The various Government Departments, corporations, Boards and Local bodies are engaged in making the supply of goods or services. Renting / leasing out of land or building or parts thereof have been considered as services under GST Act. Such government organisations which are engaged in renting / leasing out of land or building or parts thereof are liable for registration under section 22 of GST Act 2017 (copy enclosed). Such government organisation are required to charge applicable rate of GST on the invoices as and when the outwards supply of goods or services is made and to pay the GST into government treasury.

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**(2) Government organisation engaged in receiving supplies of Goods or**

**Services:-** The government organisation which are engaged in receiving the supply of goods and services are required to pay the GST charged in the invoice by the supplier of Goods or Service. The supplier of goods or services will pay the GST into the government treasury. There is another provision of GST related to such receivers of goods or services and that provisions is related to Tax Deduction at Source provided under section 51 of GST Act. Section 51 is reproduced as under:

*51. (1) Notwithstanding anything to the contrary contained in this Act, the government may mandate,-*

*(a) a department or establishment of the Central Government or State Government; or*

*(b) local authority; or*

*(c) Governmental agencies; or*

*(d) (a) an authority or a board or any other body,-*

*(i) set up by an Act of Parliament or a State Legislature; or*

*(ii) established by any Government,*

*With fifty-one percent or more participation by way of equity or control, to carry out any function;*

*(b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);*

*(c) public sector undertakings;*

*(hereafter in this section referred to as "the deductor"), to deduct tax at the rate of one per cent. From the payment made or credited to the supplier (hereafter in this section referred to as "the deductee") of taxable goods or services or both,*

where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees.

The registration process for person liable to deduct tax at source has been started w.e.f. 18<sup>th</sup> Sep., 2017. Therefore, aforesaid entities may get registered under section 51 of GST according. However there is no need to deduct the tax i.e. TDS as per Section 51 of GST Act till 31.03.2018 as implementation of this provision has Deferred till 31.03.2018.

Yours faithfully,

(Sanjay Bhardwaj)

Addl. Commissioner of State Tax  
Himachal Pradesh.  
Phone No. 0177-2628287.

Endst. No. 12-2/2017-18-EXN-GST-502- 3 2992 33006 Dated: Nov., 2017

1. The Addl. Chief Secretary (E&T) to the Government of Himachal Pradesh
2. All Dy. Commissioners of state tax and Asstt. Commissioner of state tax. I/c Dist. Kinnuar, H.P. for strict compliance and to advice the Government entities accordingly.
3. M/s Arihat Electric Works Badri Dham Colony, Near Kutiya Wala Mandir, Saharanpur-247001(U.P.) in reference letter no. 1/20.2017 dated 20.10.2017 with the intimation that the it has rightly levied GST @ 18% amounting to Rs. 33,750/- on the invoice no. 2 dated 05.10.2017 amounting to Rs.1,87,500/-. The office of SDM Nahan is bound to pay the GST as mentioned in the invoice.
4. S.D.M Nahan for information please.

(Sanjay Bhardwaj)

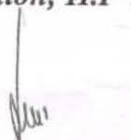
Addl. Commissioner of State Tax  
Himachal Pradesh.  
Phone No. 0177-2628287.

**Directorate of Higher Education  
Himachal Pradesh**

11/12/2017

Endst. No. EDN-H(1)B(15)1/2009- Imp. Instt. Dated Shimla - 171001 the  
Copy for information and further necessary action is forwarded to :-

1. The Additional Commissioner of State Tax to the Govt. of Himachal Pradesh w.r.t. letter No.12-2/2017-18-EXN-GST-(502)-32991 Dated 16.11.2017 for information please.
2. The Addl. Director of Hr. Education, (School), H.P.
3. The Joint Director of Hr. Education ( Admn.), H.P.
4. The Joint Director of Hr. Education, C-I / C-II / Inspection / School H.P.
5. The Joint Controller (F&A), Dte. of Hr. Education, H.P.
6. The OSD(C)/ OSD(Skt.) Directorate of Hr. Education, H.P.
7. The PS to the Director of Higher Education, H.P.
8. The DDO, Directorate of Higher Education, HP Shimla-1.
9. All Deputy Directors / Assistant Directors, Directorate of Hr. Education, H.P.
10. All the Principals of Govt. Degree Colleges / GCTE Dharamshala, SCERT Solan & Skt. in the H.P.
11. All the Deputy Director of Hr. Education, H.P. with the remarks that to take further necessary action in the matter accordingly.
12. All the Deputy Director of Hr. Education, (Inspection), H.P. for information please.
13. All the Branch Officer / Superintendent Cash Cell & Superintendent Store Section Directorate of Higher Education H.P. with the remarks that to take further necessary action in the matter accordingly.
- ✓ 14. *The Superintendent Computer Cell, Dte. of Hr. Education, H.P with the remarks to upload the said orders on the deptt. Website.*
15. The Chief Librarian, Center State Library Solan.
16. Guard File.

  
**Director Higher Education  
Himachal Pradesh**

शिक्षा निदेशालय उच्चतर शिक्षा

01 DEC 2017