

पत्रांक:- जी.एस.टी./2019-20/

1920019

167 /वाणिज्य कर

कार्यालय- कमिश्नर, वाणिज्य कर, उ०प्र०।

(जी.एस.टी. अनुभाग)

लखनऊ: दिनांक: 24 मई, 2019

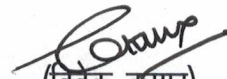
समस्त एडीशनल कमिश्नर, वाणिज्य कर,
समस्त आहरण वितरण अधिकारी,
वाणिज्य कर, उत्तर प्रदेश।

कतिपय वाणिज्यिक संगठनों द्वारा अवगत कराया गया है कि इनकम टैक्स की टी.डी.एस. कटौती में आहरण वितरण अधिकारियों द्वारा जी.एस.टी. कम्पोनेन्ट को सम्मिलित करते हुए कटौती की जा रही है, जबकि सी.बी.डी.टी. द्वारा परिपत्र सं०- 23/2017 दिनांक 19.07.2017 द्वारा इस सम्बन्ध में सुस्पष्ट दिशा निर्देश जारी किये गये हैं।

अतः सी.बी.डी.टी. द्वारा जारी परिपत्र सं०- 23/2017 दिनांक 19.07.2017 की प्रति इस पत्र के साथ संलग्न कर इस निर्देश के साथ प्रेषित की जा रही है कि इनकम टैक्स की टी.डी.एस. की कटौती इस परिपत्र में उल्लिखित प्रक्रिया के अनुसार ही की जाये एवं परिपत्र का शत-प्रतिशत अनुपालन सुनिश्चित किया जाये।

संलग्नक:- उपरोक्तानुसार।

भवदीय,


(विवेक कुमार)

एडीशनल कमिश्नर (जी.एस.टी.),

वाणिज्य कर, उत्तर प्रदेश।

पृ०प०सं०/ /दिनांक उक्त।

प्रतिलिपि:- आहरण वितरण अधिकारी, वाणिज्य कर, मुख्यालय, उत्तर प्रदेश को सी.बी.डी.टी. द्वारा जारी परिपत्र सं०- 23/2017 दिनांक 19.07.2017 की प्रति सहित इस निर्देश के साथ प्रेषित कि उक्त परिपत्र का शत-प्रतिशत अनुपालन सुनिश्चित करें।

एडीशनल कमिश्नर (जी.एस.टी.),

वाणिज्य कर, उत्तर प्रदेश।

F. No. 275/59/2012-IT (B)
Government of India/ भारत सरकार
Ministry of Finance/ वित्त मंत्रालय
Department of Revenue/(राजस्व विभाग)
Central Board of Direct Taxes/(केन्द्रीय प्रत्यक्ष कर बोर्ड)

North Block, New Delhi
19th July, 2017

Subject: Modification of Circular No. 1 of 2014 in view of substitution of Service Tax by Goods and Services Tax (GST).

The Central Board of Direct Taxes (the Board) had earlier issued Circular No. 1/2014 dated 13.01.2014 clarifying that wherever in terms of the agreement or contract between the payer and the payee, the Service Tax component comprised in the amount payable to a resident is indicated separately, tax shall be deducted at source under Chapter XVII-B of the Income-tax Act, 1961 (the Act) on the amount paid or payable without including such Service Tax component.

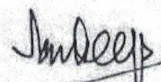
2. References have been received in the Board seeking clarification as to what treatment would be required to be given to the component of Goods and Services Tax (GST) on services, which has been introduced by the Government with effect from 1st of July, 2017 and into which the erstwhile Service Tax has been subsumed.

3. The matter has been examined. It is noted that the Government has brought in force a new Goods and Services Tax regime with effect from 01.07.2017 replacing, amongst others, the Service Tax which was being charged prior to this date as per the provisions of Finance Act, 1994. Therefore, there is a need to harmonize the contents of Circular No.1/ 2014 of the Board with the new system for taxation of services under the GST regime.

4. In the light of the fact that even under the new GST regime, the rationale of excluding the tax component from the purview of TDS remains valid, the Board hereby clarifies that wherever in terms of the agreement or contract between the payer and the payee, the component of 'GST on services' comprised in the amount payable to a resident is indicated separately, tax shall be deducted at source under Chapter XVII-B of the Act on the amount paid or payable without including such 'GST on services' component. GST for these purposes shall include Integrated Goods and Services Tax, Central Goods and Services Tax, State Goods and Services Tax and Union Territory Goods and Services Tax.

5. For the purposes of this Circular, any reference to 'service tax' in an existing agreement or contract which was entered prior to 01.07.2017 shall be treated as 'GST on services' with respect to the period from 01.07.2017 onward till the expiry of such agreement or contract.

6. Hindi version shall follow.



(Sandeep Singh)

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Copy to:

1. Chairman and all Members of CBDT.
2. All Principal Chief Commissioners and Principal Directors General of Income Tax.
3. Pr. DGIT (Systems) and Pr. DGIT (Admin.).
4. All Joint Secretaries and Commissioners in CBDT.
5. Additional Directors General (TPS-I) and (PR,PP&OL).
6. Commissioner (CPC-TDS).
7. Web Managers of irsofficersonline.gov.in and incometaxindia.gov.in for placing the Circular on the respective portal.
8. Office of Comptroller & Auditor General of India (30 copies).
9. Guard file.