



HIMACHAL PRADESH **Urgent**
PUBLIC WORKS DEPARTMENT

0177-2621401

e-mail :-pwd-hp-@nic.in

No.PWE/CTR32-20/-GST/2018-23/25-224 Dated:- 7/12/18

To

All the Chief Engineers,

In HPPWD.

All the Superintending Engineers

In HPPWD.

Subject:-

Procedure for deduction and deposit of TDS by DDO under GST.

Enclosed please find herewith letter No. Fin (TR)C (4) 2/2017 (4654) dated 16/11/2018 received from the Special Secretary (Finance) -cum-Director Treasuries Accounts & Lotteries H.P. regarding the procedure to be followed by the DDOs for drawing & payment from treasuries & to deposit the TDS in the banks on account of GST.

You are, therefore requested to issue necessary instructions to all the DDOs under your administrative control for implementation of the procedure.

Encl. As above.

[Signature]
Engineer-in-Chief,
HPPWD, Shimla

Copy forwarded to the following for :-

1. All the Executive Engineer in HPWD, (Through e-mail) for information and taking immediate necessary action.
2. The Executive Engineer (IT) for information. He is requested to upload the same in the department side.

[Signature]
Engineer-in-Chief,
HPPWD, Shimla-3



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File No.TAL-GSTT02/17(CGST)/1/2018-TAL-Department of Treasuries Accounts & Lotteries
No. Fin (TR) C(4) 2/2017 (4654)
Government of Himachal Pradesh
"Finance Department"
(Treasuries, Accounts and Lotteries)

To

All The Head of Departments to the
Government of Himachal Pradesh.

Dated Shimla-171009, the 16th November 2018.

**Subject: Procedure for Deductions and Deposits of TDS by the DDO under
GST**

Sir,

As you might aware that Section 51 of the CGST Act 2017 provides for deduction of tax by the Government Agencies (Deductor) or any other person to be notified in this regard, from the payment made or credited to the supplier (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 amount deducted as tax under this section shall be paid to the Government by deductor within ten days after the end of the month in which such deduction is made alongwith a return in FORM GSTR-7 giving the details of deductions and deductees.

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To facilitate this, the following procedure shall be followed by the DDO for drawing the payment from the treasuries and to deposit the TDS in the banks.

1. A) The DDO shall prepare the bill in HPTR 5 format in eBills based on the Expenditure Sanction. The Expenditure sanction shall contain the (a) Total amount, (b) Net amount payable to vendor/supplier/contractor and (c) The 2% TDS amount of GST. The Total amount shall be entered in the Gross amount field and the 2% TDS deduction shall be entered under TRE deductions under suspense HOA 8658-00-101-08-GST TDS. The amount under HOA 8658-00-101-08 shall be booked by the treasuries in BT under the deductor DDO.
- B) The DDO of PWD/IPH/Forest Department will also deduct TDS on GST while releasing payment to Vendor/Contractor/Supplier. The deduction amount shall be entered in HoA 8658-00-101-08 GST TDS.
2. The withdrawal by the DDO including PWD, IPH and Forest departments from HoA 8658-00-101-08 will be through HPTR 5 on eBills, which will accompany GSTIN challan also. All DDO including that of PWD, IPH and Forest departments will maintain the record of TDS so booked under the aforementioned Suspense Head so that at the time of preparing the CPIN (Common Portal Identification

Number) for making payment on weekly/ monthly or any other periodically, the amounts are tallied. The format for recording TDS will be as in Annexure A

3. The DDO will prepare the CPIN on the GSTN portal for amount (already booked under the suspense head).
4. While generating the CPIN, the DDO will have to select OTC mode of payment. In OTC mode, the DDO shall select the concerned agency bank with the treasury as per Annexure B. In case where the agency bank is Himachal Grameen Bank and HP state Co-op Bank (Annexure C) the DDO shall select the bank for GST challan mentioned in column 4 of Annexure C for OTC payment.
5. DDO will prepare a Bill on HPTR 5 against the BT deducted for the GST TDS. A certificate along with Annexure 'A' in the following format shall be given on the bill. The pay mode for this bill shall be "DDO".

Certificate to withdraw GST TDS	
Certified that Bill no Dated for ₹ is prepared against the amount deposited in the HoA 8658-00-101-08 through BT vide bill no/bill no's on account of the GST TDS for CPIN*	
Deductor GSTIN..... Date.....	Deductee GSTIN..... DDO Signature with seal
*Generated from GSTN portal.	

6. Treasuries will pass the bill by clearing the Suspense Head operated against that particular DDO after exercising necessary checks.

7. Treasuries will then generate the pay order for each DDO in DDO mode. The DDO will take the pay order and authority for payment in the attached agency bank branch along with the CPIN generated from the GSTN portal. In addition, where the agency bank is Himachal Grameen Bank and HCOOP bank. The bank shall further issue a banker cheque in favor of the nearest nationalized bank (Annexure C). The DDO will collect the cheque in latter case and deposit the same in the nationalized bank as given in Annexure C along with the CPIN generated from GST portal.

8. On successful payment, a CIN will be generated by the Bank and will be shared electronically with the GSTN portal. This will get credited in the electronic ledger

(2)

of the concerned DDO in the GSTN portal. This can be viewed and details of CIN can be noted by the DDO anytime on the GSTN portal using their Login credentials.

You are, therefore, requested to issue necessary instruction to the DDO's under your administrative control for implementation of this procedure.

Yours' faithfully,


(D.D. Sharma) IAS
Special Secretary (Finance)-cum-Director
Treasuries, Accounts & Lotteries
Himachal Pradesh

Edinst No. Fin (TR) C(4) 2/2017 (4654) Dated Shimla-171009, the 6 November 2018.

1. The Accountant General (A&E/Audit) HP for information.
2. Sr. Technical Director cum SIO, for information and with request to enable HoA 658-00-101-08 GST TDS in HPTR 5 on eBills.
3. All Deputy Directors (TAL) for information.
4. All the DTOs/TOs for compliance. They are directed to issue instructions to agency banks as per the above procedure.
5. Regional/zonal offices of SBI, UCO, PNB, CBI and HPGB for compliance.
6. All the agency banks branches attached to treasuries for government transactions for compliance.


(D.D. Sharma) IAS
Special Secretary (Finance)-cum-Director
Treasuries, Accounts & Lotteries
Himachal Pradesh

Annexure A

Record to be maintained by the DDO for filing of GSTR7

Sr.No	GSTIN of deductee	Trade Name	Amount paid to the deductee on which tax is deducted	IGST	CGST	SGST	Total

(4)

Annexure B

S.No	Treasury	Agency Bank/ Bank to select in OTC payment on GSTN portal
1	DTO BILASPUR	SBI BILASPUR
2	STO NAINA DEVI/SWARGHAT	UCO SWARGHAT
3	STO GHUMARWIN	UCO GHUMARWIN
4	STO JHANDUTTA	UCO JHANDUTTA
5	DTO CHAMBA	SBI CHAMBA
6	STO BHARMOUR	PNB BHARMOUR
7	STO TISSA	PNB TISSA
8	STO SALOONI	SBI SALOONI
9	STO HOLI	PNB HOLI
10	STO DALHAUSIE	SBI DHALHOUSIE
11	STO SIHUNTA	SBI SIHUNTA
12	STO CHOWARI	SBI CHOWARI
13	CAPITAL TREASURY	SBI (erstwhile SBP) CHOTTA SHIMLA
14	DTO HAMIRPUR	SBI (erstwhile SBP) HAMIRPUR
15	DTO BARSAR	SBI BARSAR
16	STO NADAUN	CENTRAL BANK NADAUN
17	STO SUJANPUR	PNB SUJANPUR
18	STO BHORANJ	UCO BHORANJ
19	DTO KULLU	SBI KULLU
20	STO SERAJ AT BANJAR	PNB BANJAR
21	STO ANI	PNB ANI
22	STO NIRMAND	PNB NIRMAND
23	STO MANALI	PNB MANALI
24	DTO DHARAMSALA	SBI DHARAMSHALA
25	STO KANGRA	SBI (erstwhile SBP) KANGRA
26	STO DEHRA	SBI DEHRA
27	STO INDORA	PNB INDORA
28	STO NURPUR	SBI (erstwhile SBP) NURPUR
29	STO PALAMPUR	SBI PALAMPUR
30	STO FATEHPUR	SBI FATEHPUR
31	STO KHUNDIAN	UCO KHUNDIAN
32	STO BAIJNATH	PNB BAIJNATH
33	STO JAISINGHPUR	SBI JAISINGHPUR
34	STO JAWALI	SBI JAWALI
35	STO SHAHPUR	SBI SHAHPUR
36	DTO KALPA	PNB PEO
37	STO POOH	SBI POOH
38	STO SANGLA	UCO SANGLA
39	STO MOORANG	SBI MOORANG
40	STO NICHAR	SBI SUNGRA
41	DTO KAZA	SBI KAZA

42	DTO KEYLONG	SBI KEYLONG
43	STO UDAIPUR	SBI UDAIPUR
44	DTO MANDI	SBI MANDI
45	STO SUNDER NAGAR	SBI SUNDERNAGAR
46	STO JOGINDER NAGAR	PNB JOGINDER NAGAR
47	STO SANDHOL	SBI SANDHOL
48	STO AUT	PNB AUT
49	STO KARSOG	PNB KARSOG
50	STO PADHAR	SBI PADHAR
51	STO SARKAGHAT	PNB SARKAGHAT
52	STO CHACHIOT	PNB CHACHIOT
53	STO NERCHOWK	SBI NERCHOWK
54	DTO PANGI(KILLAR)	SBI PANGI
55	DTO SHIMLA	SBI SHIMLA
56	STO KUPVI	UCO KUPVI
57	STO KOTKHAJ	SBI KOTKHAJ
58	STO SUNI	PNB SUNNI
59	STO THEOG	SBI THEOG
60	STO TIKKAR	UCO TIKKAR
61	STO CHIRGAON	UCO CHIRGAON
62	STO NANKHARI	UCO NANKHARI
63	STO JUBBAL	SBI JUBBAL
64	STO RAMPUR	SBI RAMPUR
65	STO KUMARSAIN	PNB KUMARSAIN
66	STO ROHRU	UCO ROHRU
67	STO JUNGA	UCO JUNGA
68	STO CHOPAL	UCO CHOPAL
69	STO NERWA	UCO NERWA
70	DTO NAHAN	SBI NAHAN
71	STO RAJGARH	UCO RAJGARH
72	STO PAONTA	SBI PAONTA SAHIB
73	STO SHILLAI	UCO SHILLAI
74	STO DADAHU	UCO DADAHU
75	STO SANGRAH	UCO SANGRAH
76	STO PACHHAD	SBI PACHHAD
77	STO NOHRADHAR	SBI NOHRADHAR
78	DTO SOLAN	SBI (erstwhile SBP) SOLAN
79	STO ARKI	UCO ARKI
80	STO KASauli	SBI (erstwhile SBP) KASauli
81	STO KANDAGHAT	UCO KANDAGHAT
82	STO RAMSHEHAR	UCO RAMSHAHAR
83	STO NALAGARH	SBI (erstwhile SBP) NALAGARH
84	STO KRISHANGARH	UCO KRISHANGARH
85	STO MAMILIG	CBI DHABLOG
86	STO DARLAGHAT	SBI DARLAGHAT

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87	DTO UNA	SBI (erstwhile SBP) UNA
88	STO AMB	PNB AMB
89	STO HAROLI	CENTRAL BANK HAROLI
90	STO BANGANA	CENTRAL BANK BANGANA

*Note: Only bank name will appear on the GSTN, DDO shall prepare the challan and deposit the same in the aforementioned banks branches along with payorder, authority and CPIN generated from GSTN.

Annexure C

Sr. No.	Treasury	Bank attached to Treasury	Bank for GST Challan/Bank to select in OTC payment.
1	STO BHALIE	HGB BHALIE	SBI LACHORI
2	STO RAKKAR	HGB RAKKAR	PNB KALOHA
3	STO KASBA KOTLA	HGB KASBA KOTLA	PNB SANSARPUR TERRACE
4	STO DHEERA	HGB DHEERA	SBI DHEERA
5	STO BAROH	HGB BAROH	PNB SUNHI
6	STO THUNAG	HGB THUNAG	PNB JANJHELI
7	STO NIHRI	HGB NIHRI	PNB JHUNGRI
8	STO LAD BHAROL	HGB LAD BHAROL	PNB LAD BHAROL
9	STO BALI CHOWKI	HGB BALI CHOWKI	PNB AUT
10	STO KOTLI	HGB KOTLI	SBI KOTLI
11	STO BALDWARA	HGB BALDWARA	SBI BALDWARA
12	STO DHARMPUR	HGB DHARMPUR	SBI DHARMPUR
13	STO DODRA KAWAR	HCOOP DODRA KWAR	UCO CHIRGAON
14	STO KAMRAU	HCOOP KAMRAU	SBI KAFFOTA

*Note: The DDO will select the bank mentioned in "Bank for GST Challan" column on GSTN. DDO shall deposit the payorder generated in DDO mode and authority in Bank attached to the treasury. The bank attached to treasury will issue a banker cheque to the aforementioned GST enabled bank branch. The DDO will deposit the GST challan along with the banker cheque in the aforementioned GST enabled bank.

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