



**MADHYA PRADESH POWER GENERATING CO. LTD, JABALPUR**

Govt. of M.P. Undertaking

CIN – U40109MP2001SGC014882



BLOCK NO. 9, SHAKTI BHAWAN, VIDYUT NAGAR: RAMPUR: JABALPUR (M.P.)- 482008  
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No.CFO/MPPGCL/2018/ 2861

/Jabalpur, dtd. ०३-११-१८

**GST Circular**  
**Tax Deducted at Source under GST**

The Central Government vide Notification No.50/2018 dated 13<sup>th</sup> September, 2018 has notified 1<sup>st</sup> day of October, 2018 as the date from which the provisions of GST TDS shall come into force.

**What is GST TDS?**

Tax which needs to be deducted from the payment made or credited to the supplier of taxable goods and/or services. where the total value of such supply, under a contract exceeds Rs 2.5 lac. These provisions are applicable both for intra state transactions and inter state transactions.

**Exemptions**

(1) If location of supplier and place of supply both are in a state other than Madhya Pradesh, no GST at source needs to be deducted.

Example:- Employees of MPPGCL attend a training programme at Kolkata arranged by the Institute of Cost Accountant of India, Kolkata where the institute is charging IGST in invoice. In this case supplier of service and place of supply of service both are out of MP therefore no deduction is required to be made in respect of GST TDS.

**(2) Supplies received from Unregistered Persons**

Government vide notification No.09/2017 Central Tax (Rate) has specifically exempted supplies received from unregistered persons from the ambit of Section 51 of CGST Act, 2017 relating to GST TDS. Hence, no TDS is required to be deducted from the supplies received from unregistered persons even if the contract value exceeds Rs.2.5 lacs.

**Rate of Tax**

Tax at the rate of one percent each for CGST & SGST or two percent for IGST will be deducted on value of supply from the payment made or credited to the supplier of taxable goods or services or both.



### Value of Supply

For Computing the contract value of Rs 2.5 lac. value of supply shall be taken as the amount excluding GST. For purpose of deduction of TDS, the value of supply is to be taken as the amount excluding GST indicated on the invoice. This means TDS shall not be made on the CGST, SGST or IGST and compensation cess component of invoice.

### Time limit for deposit of Tax and filing return GSTR 7

The tax deducted is to be deposited by 10<sup>th</sup> of subsequent month and return is also required to be filed by 10<sup>th</sup> of subsequent month. In case amount is not paid within time limit, interest @ 18% is required to be paid along with the TDS amount in addition to late fees and penalty (if any)

### Furnishing of GST TDS Certificate to Supplier

The Company is required to issue TDS certificate to supplier within 5 days of depositing the amount mentioning the Contract Value, rate of deduction, amount deducted, and amount paid.

### Point of Taxation for GST TDS

GST TDS needs to be deducted at the time of advance payment or passing of invoice. Hence, for all advance payment and tax invoices raised on or after 01 October, 2018, GST TDS will be applicable.

(Swapnaja Okhade)  
CHIEF FINANCIAL OFFICER  
MPPGCL : JABALPUR

Copy to:-

1. The Executive Director/Chief Engineer O&M:Gen.)/(HR&A)/(Fuel Management) / (Civil:Engg.)/(PRG)/(R&M)/(MM)/(Engg.)/(Corporate Services)/(O&M:Hydel), MPPGCL, Jabalpur.
2. The Executive Director/ Chief Engineer (Gen.)/SSTPP/ SGTPS/STPS/ATPS, MPPGCL, Khandwa/ Birsinghpur/ Sarni/Chachai.
3. The Addl. Chief Engineer (Gen.:Stores) /THC, MPPGCL, Jabalpur/Sirmour.
4. The Chief Security Officer, MPPGCL, Jabalpur.
5. The Chief Medical Officer, MPPGCL Hospital, STPS, Sarni.
6. The Joint Secretary-I/The Company Secretary, O/o CE (HR&A), MPPGCL, Jabalpur.
7. The Superintending Engineer (Civil), HM — S&I, MPPGCL, Jabalpur.
8. The Superintending Engineer (O&M), RABS HPS/ Gandhisagar HPS/ PENCH HPS/ Rajghat HPS/ Bansagar-II/III/IV HPS/ Madhikheda HPS, MPPGCL, Barginagar/ Gandhisagar / Totladoh/ Chanderi/ Silpara / Deolond / Jhinna/ Shivpuri.
9. The Sr. Law Officer/ Sr. Welfare Officer, O/o CE (HR&A), MPPGCL, Jabalpur.
10. The JD(Cash)/ EE(Gen:A/Cs)/EE(Gen)/EE(E&A)/DD(Coal), O/oCFO, MPPGCL, Jabalpur.
11. The Sr. A.O. /RAO, (COG&HS)/SGTPS/SSTPP/ATPS/STPS/THC/ MPPGCL, Jabalpur/Birsinghpur/ Khandwa/Chachai/Sarni/ Sirmour
12. The Asst. Engineer (IT) O/o CE (HR&A), MPPGCL, Jabalpur.

(Swapnaja Okhade)  
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