

**PUBLIC WORKS DEPARTMENT
BUILDING ORGANISATION**

FROM

TO

Er. S. Manohar, B.E., MBA.,
Engineer-in-Chief (Buildings) and
Chief Engineer (Buildings) Chennai Region
Chepauk, Chennai- 600 005.

All the Executive Engineer, PWD.,

Letter. No.LC1/TDS-GST/2018, Dated 17.10.2018

Sir,

Sub: PWD – Buildings – Tax Deduction at Source (TDS) on GST by the
DDOs – instructions from the Government – **Operational Guidelines**
Issued - Reg

Ref: 1. G.O.(Ms) No.342, Fin (T&A-III) Dept., Dated 17.10.2018

&&&&

In the Government Order cited, the Government have issued operational guidelines to deduct the TDS on GST in the workbills of the department for the value above Rs.2.50 lakh. A copy of the Government Order enclosed.

1. As per the Government Order, the workbills and deduction of GST thereon relating to the PWD-Buildings Branch are **plenty from a Divisional Office itself**. Therefore, as a Head of Department, **the Executive Engineers are designated as nodal officer** for their divisional office for TDS on GST/making payment into GST Portal through Internet Banking / NEFT / RTGS and filling the return in GSTR 7 in the common portal. The fact is simultaneously informed the respective PAOs/DTO in order to facilitate to present the workbills.
2. The Nodal Officers / Executive Engineers are requested to open a **Separate Bank Account** to accommodate the credit the TDS on GST on workbills, the fact of such account may be informed to the respective PAOs/DTOs.

Ensure that the Executive Engineer have registered into **GST portal as a Tax Deductor**, as per para 3 II (b) of the Government Order read above.

Ensure or make necessary arrangement to operable the bank account with Internet Banking / NEFT / RTGS facilities, in order to make payment from your account to GST portal.

3. A schedule contains details of DDO, Nodal Officer, GST TAN No. Contractor / suppliers GSTIN No. Invoice details / Agreement No., Value of Bill now presented, Amount of GST 2% deducted in this bill, shall be prepared and presented along with workbill in addition to the other existing schedules.
4. The amount so deducted and credited by the PAOs/DTO into the Executive Engineers account shall be remitted in GSTN along with GSTR7 on or before 10th of succeeding month without fail in order to avoid penal as per GST act.
5. The Executive Engineers should be file return in GSTR 7 and issue necessary TDS certificate in GSTR 7A then and there or before 10th of succeeding month.

The above instructions shall be followed scrupulously. Acknowledge the receipt of this letter.

Encl.: above G.O.


17/10/18
Engineer-in-Chief (Buildings),
Chief Engineer (Buildings) CR

Copy to the Chief Engineer (Buildings), Trichy and Madurai Regions for information and necessary action.

Copy to the Directorate of Treasury and Account, Nandanam, Chennai-35 for information.

Copy to All the Pay and Accounts Officer/All the District Treasury Officers for information and necessary action.