

भारतीय मानक ब्यूरो  
(वित्त विभाग)

हमारा सन्दर्भ: वित्त/ डी ऍफ़ / 11:10 / जी एस टी

16.01.2019

विषय : वस्तु एवं सेवा कर के सम्बन्ध में

परिपत्र संख्या बी आई एस / मुख्यालय / वित्त / जी एस टी / परिपत्र 28 दिनांक  
16.01.2019 सभी संबंधित की जानकारी हेतु एवं आवश्यक कार्यवाही हेतु संलग्न है।

हस्ता  
(गुरप्रीत सिंह)  
निदेशक (वित्त)

परिचालित सेवा में भा मा ब्यूरो इंटरनेट के माध्यम से :

- सभी क्षेत्रीय कार्यालय/शाखा कार्यालय/केंद्रीय प्रयोगशाला के प्रमुख/प्रशिक्षण संस्थान/  
सभी प्रयोगशालाओं के प्रमुख
- मुख्यालय के सभी विभागों के प्रमुख

प्रतिलिपि - जानकारी के लिए :

- निजी सचिव (महानिदेशक) - महानिदेशक की जानकारी के लिए
- अपर महानिदेशक / मुख्य सतर्कता अधिकारी / सभी उप महानिदेशक

सूचना और प्रौद्योगिकी विभाग भारतीय मानक ब्यूरो के इंटरनेट पर रखने के लिए

**BUREAU OF INDIAN STANDARDS**  
**(FINANCE DEPARTMENT)**

Our Ref: FIN/DF/11:10/GST

16.01.2019

***Subject: Goods & Service Tax (GST)***

The Circular No. BIS/ HQ/FIN/ GST/ Circular No. 28 dated 16.01.2019 on the captioned subject is enclosed for information and necessary action by all concerned.

sd/-  
**(Gurpreet Singh)**  
**Director (Finance)**

**Circulated through Intranet to:**

- Heads of ROs/BOs/NITS/Laboratories
- Heads of all Departments at HQ BIS

**Copy for Information:**

- PS to DG – For DG's Information
- ADG/CVO/ All DDGs

**Copy to: ITSD for placing on BIS INTRANET**

**भारतीय मानक ब्यूरो**  
**(वित्त विभाग)**

**Subject: Goods & Service Tax – Reduction of TDS in GST, regarding**

This is in continuation of our circular No. BIS/FIN/GST/Circular 27 dated 31.10.2018. As mentioned in the circular, the provision of TDS @ 2% (1% on CGST & SGST each or 2% IGST) have been notified by Central Board of Indirect Taxes & Customs (CBIC) w.e.f. October 2018.

2. CBIC vide their Notification No.73/2018-Central Tax dated 31<sup>st</sup> December 2018 has clarified that supplies of goods or services or both which takes place between one person to another person specify under section 51(1) (a), (b), (c), (d) on the CGST Act now not covered under the ambit of TDS in GST. The extracts of Section 51(1) are as under:

*“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) Government agencies; or*
- d) such persons or category of persons as may be notified by the Government on the recommendations of the Council.*

3. The persons or category of persons to be covered under Section 51(1) (d) above have been notified by Notification No. 50/2018-Central Tax dated 13 September 2018, which are as under:

- a) An authority or aboard 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 enquiry 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.

4. In accordance with Para ‘2’ and ‘3’ above, TDS in GST, applicable from 01 October 2018, has been modified and transaction between Parties specified in Para ‘2’ and ‘3’ above, are now not covered under the ambit of TDS in GST.

5. Further, as requested by some ROs/BOS from time to time, it is advised to record the following entries in the Books of Accounts in case TDS in GST is applicable:

**ENTRY IN BOOKS OF ACCOUNTS (In case TDS in GST is applicable)**

*Party Account Dr (Amount excluding GST)*

*Input IGST A/c Dr*

*Or*

*Input CGST A/c Dr*

*Input UGST/SGST Dr*

*To TDS in GST A/c (2% IGST or 1% in CGST/SGST)*

*To TDS A/c as per Income Tax Act 1961*

*To Bank*

This is for information and compliance by all ROs/BOs/CL/NITS and all concerned officials of BIS.

This circular is issued with the approval of DDGF.

हस्ता  
(गुरप्रीत सिंह)  
निदेशक (वित्त)

**Our Ref: Fin/DF/11:10/GST**

**Date: 16.01.2019**

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