



Memo No. FIN-CT1-TAX-0006-2021- 4699 /F, Dated 09.02.2021

To

All Departments of Government  
All Heads of Department

*Sub: Procurement of goods and services by Government Departments and Government entities/agencies and TDS under GST.*

Government Departments and Government entities/agencies procure goods and services. Goods and services are also procured under different programmes/schemes for which subsidies and reimbursement of net SGST are payable. All such procurements have GST implications as well. In order to safeguard the interest of the State Government revenue, there is a strong need to take proactive measures at the time of procurement of goods and/or services and release of financial incentives in the shape of subsidies and reimbursement of net SGST.

2. Section 51 of the Odisha GST Act 2017 provides for deduction of tax by the Government Agencies (Deductor) or any other person responsible for making payment 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 along with a return in FORM GSTR-7 giving the details of deductions and deductees. Further, the deductor has to issue a certificate to the deductee mentioning therein the contract value, rate of deduction, amount deducted etc. The TDS provision came into force with effect from 1<sup>st</sup> October, 2018 under CGST/OGST Act, 2017.

3. In order to comply with the provisions of the said Act for TDS, the following steps are required to be taken:

- A. Registration of such Government bodies as Tax Deductors in the GST common portal
- B. Deduction of TDS amount as per the provisions from the bills to be paid to the suppliers

- C. Deposit of the TDS amount in appropriate Government account(s)
- D. Filing of Tax Returns for TDS (GSTR 7) within the prescribed time limit

4. As per Section 51 of the Act, the following entities are required to deduct tax at Source and thus are required to get themselves **compulsorily** registered as Tax Deductors under Section 24 (vi) of the OGST Act:

- i. Central and State Government Departments / Establishments (*e.g. Departments, Heads of Departments, Collectorates, other sub-ordinate / field offices etc.*)
- ii. Local Authority (*e.g. Municipal Corporations, Municipalities, NACs, Panchayati Raj Institutions etc.*)
- iii. Governmental Agencies (*e.g. DRDA, ITDA etc.*)
- iv. An Authority or Board or Any other Body-
  - a. set up by an Act of Parliament or State Legislature or
  - b. established by any Government with fifty-one percent or more participation by way of equity or control to carry out any function
- v. Society established by Central Government or State Government or a Authority under Societies Registration Act,1860
- vi. Public Sector Undertakings (*Central and State*) (*e.g. OMC, OPGC etc.*)

5. For registration as Tax Deductor under GST, the following documents are required:

- i. TAN / PAN of the entity
- ii. Proof of Address of the place of the entity (Any proof issued by Government Authority / Local Authority / Electricity Bill / Legal Ownership Document / Rent or Lease Agreement etc.) – to be uploaded
- iii. PAN of the DDO or Authorised Signatory
- iv. Photograph of the DDO or Authorised Signatory – to be uploaded
- v. Aadhaar Card / Digital Signature Certificate (DSC) of the DDO (or Authorised Signatory)
- vi. Valid email ID (preferably official email ID) of the DDO or Authorised Signatory
- vii. Mobile Phone Number of the DDO or Authorised Signatory

*Continuation Sheet*

The DDO or the Authorised Signatory is required to make an application online through GST REG 7 in the GST Common Portal on behalf of the Tax Deductor.

6. Under Section 51 of the Act, the Tax Deductor is required to deduct TDS at the rate of 2% (i.e. 1% Odisha GST + 1% Central GST in case of Intra-State Supply and 2% of IGST in case of Inter-State Supply) from the supplier, where total taxable supply of goods or services or both exceeds Rs. 2.5 lakh or more, excluding GST. Once such deduction is made by the Tax Deductor, the TDS amount is to be deposited by the Tax Deductor in the Government account ( OGST / CGST / IGST), within 10 days after the end of the month in which such deduction is made.

7. In order to protect the revenue of the State, it is hereby directed that the following steps shall be taken by all concerned:

- i. All Government procurement of goods or services or both may be done from registered GST taxpayers.
- ii. It may be ensured that the registration of such suppliers of goods or Services or both is valid on the date of the supply. A brief User Manual on the process of verification of GSTIN is enclosed as **Annexure (Part-A)** for reference.
- iii. The return filing status of such taxpayers may also be verified in the GST Common portal to check if the supplier is a compliant supplier. The process for the same is also elaborated in the attached User Manuals **Annexure (Part-B)**.
- iv. TDS as applicable must be made while making payment to the Suppliers as per the provisions given in the above paragraphs.
- v. The GST returns need not be filed for the periods, when there is no TDS made.

8. All subordinate offices under the control of respective Departments of Government may accordingly be instructed to ensure strict compliance of statutory provision of OGST Act, 2017 and Rules made thereunder.

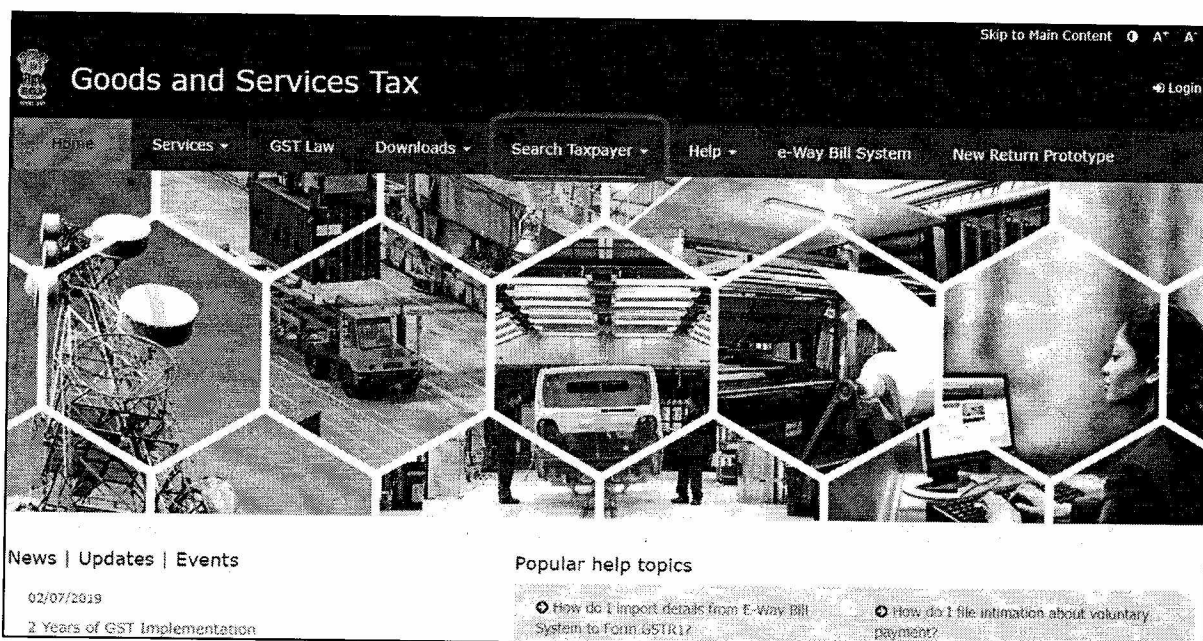
  
**Chief Secretary**

## USER MANUAL FOR VERIFICATION OF GSTIN STATUS AND RETURN FILING STATUS OF TAXPAYERS

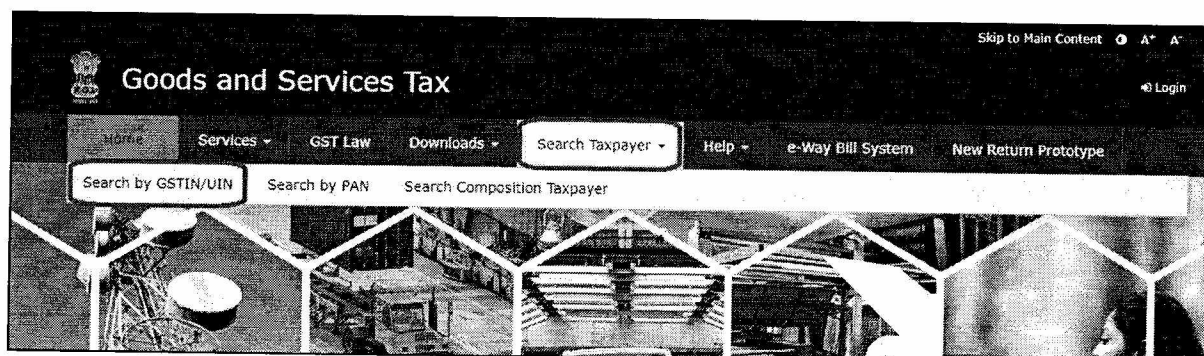
### PART A: VERIFICATION OF GSTIN

The GSTIN or GST Identification Number of a registered tax payer can be verified by anyone through the GST Common portal. No login or User ID is required for the same. It can be done through the following steps:

1. Please go to the GST Common portal – [www.gst.gov.in](http://www.gst.gov.in). The page will open as can be seen from the screenshot below.



2. Select the Tab – “Search Taxpayer”, as marked above. The following link will open.



3. Click on the link “Search by GSTIN/UIN”, the following page will open.



Home Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Home Search Taxpayer Search by GSTIN/UIN

Search Taxpayer \* indicates mandatory fields

GSTIN/UIN of the Taxpayer\*

Enter GSTIN/UIN of the Taxpayer

**SEARCH**

Search Result based on GSTIN/UIN : [REDACTED]

<b>Legal Name of Business</b> [REDACTED]	<b>Trade Name</b> [REDACTED]	<b>Effective Date of registration</b> 01/07/2017
<b>Constitution of Business</b> Public Limited Company	<b>GSTIN / UIN Status</b> Active	<b>Taxpayer Type</b> Regular
<b>Administrative Office</b> (JURISDICTION - STATE) State - Odisha Range - Angul Circle - Dhenkanal Circle	<b>Other Office</b> (JURISDICTION - CENTER) Commissionerate - BHUBANESWAR Division - CUTTACK I DIVISION Range - DHENKANAL RANGE	<b>Principal Place of Business</b> [REDACTED] LIMITED, NH-55, NARENDRAPUR, Dhenkanal, Odisha, 759121

6. If the "GSTIN/ UIN Status" shows "Active", it implies that the registration of the searched taxpayer is **active and valid on that date of search**. If the "GSTIN / UIN Status" is shown as "Inactive" or "Cancelled" or "Provisional" etc. it implies that the registration of the searched taxpayer is not valid on that date of search.

## PART B: VERIFICATION OF RETURN FILING STATUS

7. On the same page scroll downwards to see other details about the Tax payer, like “Nature of Business Activities”, “Dealing in Goods & Services”.

Nature of Business Activities					
1. Factory / Manufacturing	2. Import	3. Export			
4. Warehouse / Depot	5. Recipient of Goods or Services	6. Office / Sale Office			

Dealing In Goods and Services					
Goods			Services		
HSN	Description		HSN	Description	
72072010	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL - CONTAINING BY WEIGHT 0.25% OR MORE OF CARBON : FORGING QUALITY		00440406	RENTING OF IMMOVABLE PROPERTY SERVICES	
72083940	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED - OTHER, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED: OF A THICKNESS OF LESS THAN 3 MM : STRIP		00440225	BUSINESS AUXILIARY SERVICES	
72092820	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, COLD-ROLLED (COLDREDUCED), NOT CLAD, PLATED OR COATED - NOT IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED (COLD-REDUCED) : OF A THICKNESS OF LESS THAN 0.5 MM : SHEETS				
72104100	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED - OTHERWISE PLATED OR COATED WITH ZINC : CORRUGATED				
72011000	PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS - NON-ALLOY PIG IRON CONTAINING BY WEIGHT 0.5% OR LESS OF PHOSPHORUS				

8. At the bottom of the screen, there is a button namely “SHOW FILING TABLE”, as can be seen from the image below.

72092820	(COLDREDUCED), NOT CLAD, PLATED OR COATED - NOT IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED (COLD-REDUCED) : OF A THICKNESS OF LESS THAN 0.5 MM : SHEETS
72104100	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED - OTHERWISE PLATED OR COATED WITH ZINC : CORRUGATED
72011000	PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS - NON-ALLOY PIG IRON CONTAINING BY WEIGHT 0.5% OR LESS OF PHOSPHORUS

HSN: Harmonized System of Nomenclature of Goods and Services

**SHOW FILING TABLE**

9. By clicking on the button, the return filing status for the last 10 returns will be shown in the same page, as can be seen from the image below.

Search Result based on GSTIN/UIN : [REDACTED]

Filing details for GSTR3B

Financial Year	Tax Period	Date of filing	Status
2020-2021	October	20/11/2020	Filed
2020-2021	September	20/10/2020	Filed
2020-2021	August	19/09/2020	Filed
2020-2021	July	20/08/2020	Filed
2020-2021	June	20/07/2020	Filed
2020-2021	May	26/06/2020	Filed
2020-2021	April	04/06/2020	Filed
2019-2020	March	05/05/2020	Filed
2019-2020	February	20/03/2020	Filed
2019-2020	January	20/02/2020	Filed

Filing details for GSTR1

Financial Year	Tax Period	Date of filing	Status
2020-2021	November	11/12/2020	Filed
2020-2021	October	11/11/2020	Filed
2020-2021	September	11/10/2020	Filed
2020-2021	August	11/09/2020	Filed
2020-2021	July	11/08/2020	Filed
2020-2021	June	11/07/2020	Filed
2020-2021	May	11/06/2020	Filed
2020-2021	April	11/05/2020	Filed
2019-2020	March	11/04/2020	Filed
2019-2020	February	11/03/2020	Filed

Filing details for GSTR9

Financial Year	Tax Period	Date of filing	Status
2018-2019	Annual	16/12/2020	Filed
2017-2018	Annual	27/01/2020	Filed

Filing details for GSTR9C

Financial Year	Tax Period	Date of filing	Status
2017-2018	Annual	31/01/2020	Filed

10. The page as shown above will display the returns filed by the taxpayer along with the period of return and the date of filing of different types of return, which are required to be filed by the taxpayer.

\*\*\*\*\*