



ଓଡ଼ିଶା ସରକାର
ଗ୍ରାମ୍ୟ ଉନ୍ନୟନ ବିଭାଗ
GOVERNMENT OF ODISHA
DEPARTMENT OF RURAL DEVELOPMENT

By Fax/E-mail/Speed Post

ଓଡ଼ିଶା ରାଜ୍ୟ ସଚିବାଳୟ,
ସଚିବାଳୟ ମାର୍ଗ, ଭୁବନେଶ୍ୱର-୭୫୧୦୦୧

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File No.28235300572017 /RD

Dt:11-02-2021

From

Sri Srichandan Mishra,
FA-cum-Special Secretary to Govt.

To

The E.I.C., R.W., Odisha

Sub: Procurement of Goods and Services by Government Department and
Government Entities/agencies and TDS under GST.

Sir,

I am directed to enclose herewith a copy of the Memo No-FIN-CT1-TAX-0006-2021-4699/F Dt. 09.02.2021 of Chief Secretary, Odisha, Bhubaneswar on the subject mentioned above and to request you to circulate the letter among all Sub-ordinate offices under your administrative control. All the Subordinate offices including your Office may be instructed to ensure strict compliance of statutory provision of OGST Act 2017 and Rules made there under.

Yours faithfully

FA-cum-Special Secretary to Govt.

CC:

Copy with the copy of Memo No-FIN-CT1-TAX-0006-2021-4699/F Dt:09.02.2021 of Chief Secretary, Odisha, Bhubaneswar is forwarded to all the Chief Engineers of RW Organisation/ the Joint Secretary (O.E.) R.D. Department. They are instructed to ensure strict compliance of statutory provision of OGST Act 2017 and Rules made there under.

E.F.A.
Memo No. 5329 dt 18-2-2021

Copy alongwith copies of enclosures forwarded to all S.Es/E.Es under R.W. Organisation for int. & n.a.

Accounts Officer
O/o. E.I.C. Rural Works
Odisha, Bhubaneswar

Memo No 5330 dt 18-2-2021
Copy to all S.Es/E.Es/A.O./ Sr.D.A.O./ P.S to Secy/ P.W. to Secy
Chief Engineer of T.O. for int. & n.a.

Circulate all concerned
SO CBP/1/1
18/2/2021

SURESH CH. MAHAPATRA, IAS
CHIEF SECRETARY, ODISHA



Tel: 0674 - 2534300
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Memo No. FIN-CTI-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 1st 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.

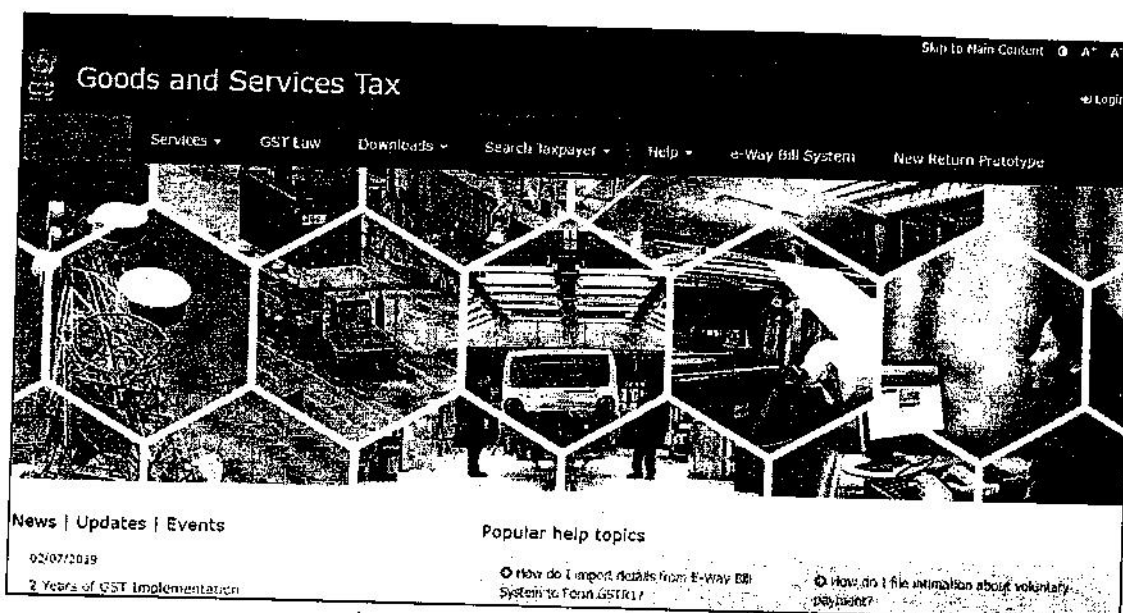

Chief Secretary

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

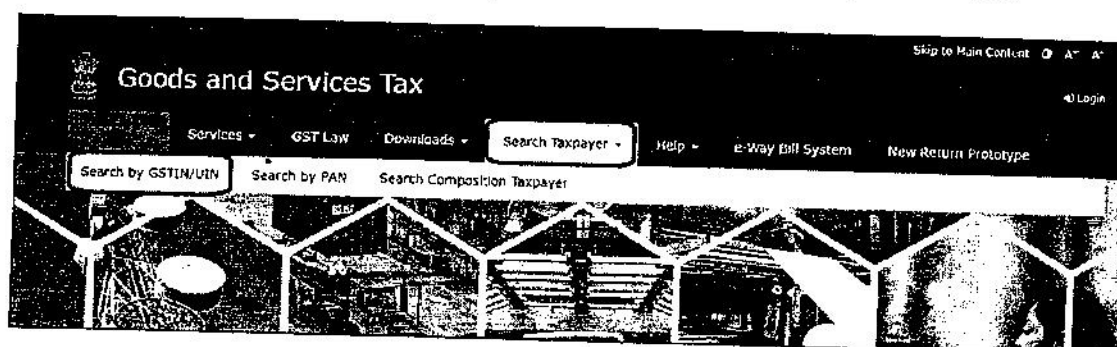
PART A: VERIFICATION OF GSTIN

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. 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.

Goods and Services Tax

Home Services GST Law Downloads Help e-Way Bill System New Return Prototype

Home Search Taxpayer Search by GSTIN/UIN

Search Taxpayer

GSTIN/UIN of the Taxpayer *

SEARCH

4. In the above page, please enter the GSTIN. After entering the GSTIN, the System will ask to enter a captcha (a set of random characters) as can be seen from the screenshot below.

Goods and Services Tax

Home Services GST Law Downloads Help e-Way Bill System New Return Prototype

Home Search Taxpayer Search by GSTIN/UIN

Search Taxpayer

GSTIN/UIN of the Taxpayer *

Type the characters you see in the image below *

496012

SEARCH

5. Once the GSTIN and captcha are entered, click on the "Search" button and the GST Portal will display the details of the tax payer as can be seen from the screenshot below.

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

Home Search Taxpayer Search by GSTIN/UTIN

Search Taxpayer * indicates mandatory fields

GSTIN/UTIN of the Taxpayer*

Enter GSTIN/UTIN of the Taxpayer

SEARCH

Search Result based on GSTIN/UTIN : [REDACTED]

Legal Name of Business [REDACTED]	Trade Name [REDACTED] D	Effective Date of registration 01/07/2017
Constitution of Business Public Limited Company	GSTIN / UIN Status Active	Taxpayer Type Regular
Administrative Office (JURISDICTION - STATE) State - Odisha Range - Angul Circle - Dhenkanal Circle	Other Office (JURISDICTION - CENTER) Commissionerate - BHUBANESWAR Division - CUTTACK I DIVISION Range - DHENKANAL RANGE	Principal Place of Business [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
4. Warehouse / Depot	5. Resident of Goods or Services
3. Export	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		
72031000	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
72031000	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.
