

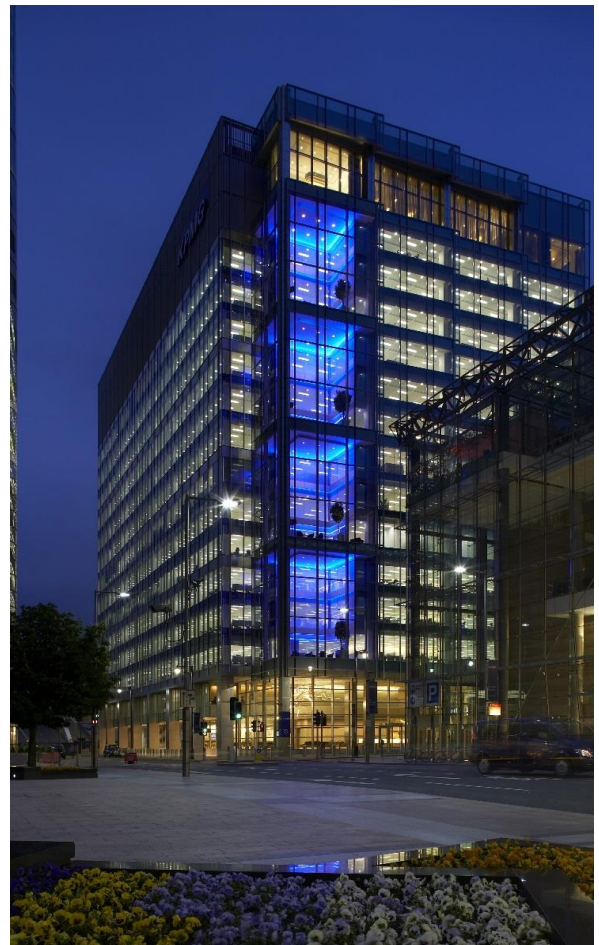
## GST notification updates on deduction of tax at source [TDS]

Section 51 of the CGST Act requires the deduction of tax at source at two per cent [1 per cent CGST + 1 per cent SGST] of the value of supply (excluding GST), where the value of such supply under a contract exceeds INR250000 by specified entities<sup>1</sup>.

The said provision has been amended to exclude the applicability of provision of TDS for supplies made between public sector undertakings, whether or not a distinct person.

Effective date 1 October 2018

**[Notification 61/2018 – Central Tax dated 5 November 2018]**



### <sup>1</sup> Specified entities

- Department or establishment of the Central Government or State Government; or
- Local Authority; or
- Government agencies; or
- An authority or a board or any other body,-
  - Set up by an Act of parliament or a state legislature; or
  - Established by any governmentWith 51 per cent or more participation by way of equity or control, to carry out any function;
- The society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860
- Public sector undertakings.

**Ahmedabad**

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**Bengaluru**

Maruthi Info-Tech Centre,  
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Koramangala,  
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**Chandigarh**

SCO 22-23 (1st Floor),  
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Chandigarh – 160 009.  
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**Chennai**

KRM Towers,  
Ground Floor, 1, 2 & 3 Floor,  
Harrington Road,  
Chetpet, Chennai – 600 031.  
Tel: +91 44 3914 5000

**Gurugram**

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Gurugram, Haryana – 122 002.  
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**Hyderabad**

Salarpuria Knowledge City,  
6th Floor, Unit 3, Phase III,  
Sy No. 83/1, Plot No 2,  
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**Jaipur**

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Level 6, Jaipur Centre Mall,  
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Tel: +91 141 – 7103224

**Kochi**

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**Kolkata**

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**Vadodara**

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Opp. Vadodara Central Mall,  
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**Vijayawada**

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