

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA-700015

*DSE(14A)
71 amr age to
circulate through
website. R-71 06/07/17*

TRADE CIRCULAR NO. 05/2017

DATED: 29.06.2017

Subject: TAX DEDUCTED AT SOURCE

Since GST is being introduced w.e.f. 01/07/2017, the following points as mentioned below are pertinent and need to be followed diligently by all the DDOs of West Bengal Government Department and Local Authorities, along with other deductees like Banks, Educational Institutions, Hospitals, Nursing Homes, Private/Public Ltd. Companies as mentioned in Section 40(1) of the WB VAT Act, 2003.

- No deduction of **STDS/TCS under the WB VAT Act, 2003** to be made w.e.f. 01/07/2017.
- This will apply not only to bills that have been submitted before 01/07/2017, but also to bills submitted on and from 01/07/2017.
- No deduction of **TDS under GST** is to be made on and from 01/07/2017, till the relevant section is made operative.

However, for all the deductions of **STDS/TCS made under the provisions of the WB VAT Act, 2003 till 30th of June 2017**, all the statutory liabilities like payment of deducted **STDS/TCS**, filing of online Scrolls in **Form-19A**, generation and issue of **TDS/TCS Certificate in Form-18A** have to be discharged in accordance with the provisions of the said Act, even after 1st July, 2017.

The date from which **TDS under GST** is made operative, will be informed to the concerned persons accordingly.

For any further queries, one may call STDS Cell at (033)7122-1129 to 1131.

Sd/-
(Smaraki Mahapatra, IAS)
Commissioner,
Commercial Taxes, W.B

Memo. No 668 - CT/PRO
3C/PRO/2017

Date: 29.06.2017

Copy forwarded to the Sr.JCCT/ISD for information and for uploading it on the official website of the Directorate for information of all concerned.

Sd/-
(Adesh Kumar)
Addl.CCT & PRO