



No. E1 /19461 /2017

Directorate of Treasuries  
Thiruvananthapuram  
Dated : 31-10-2017

**Circular No. 57 / 2017**

Sub: GST – Honouring of Work Bills – Clarification on deduction of tax at source (TDS) – Reg.

- Ref:
- 1) This office Circular No.54/2017 dated 12-10-2017
  - 2) This office letter of even number dated 12-10-2017 addressed to the Commissioner, Goods and Services Tax Department
  - 3) Letter No.GSTC-77/17/CT dated 25-10-2017 received from the Assistant Commissioner-II GSTC Office of the Commissioner, State Goods and Services, Tax Department.

As per the letter 3<sup>rd</sup> cited the Commissioner for State Goods and Services Tax Department has informed that the GST Council at its 22<sup>nd</sup> meeting held on October 6, 2017 has decided to postpone operationalization of TDS provisions contained in Section 51 of the Kerala State Goods and Services Tax Act 2017, till March-31 2018. Hence, he clarified that in respect of works completed on or after 01-07-2017, TDS need not be effected till March 31, 2018. However in respect of works that have been completed on or before 30-06-2017 and for which payment would be made on or after 01-07-2017, TDS should be effected in the same manner as was being done during the VAT regime. In this circumstance, all treasury officers are instructed to follow the above clarification scrupulously in honouring work bills in treasuries.

**A.M. JAFAR**  
**Director of Treasuries**

To

All Regional Deputy Directors  
All Treasury officers

Copy to

CA to Director of Treasuries  
Joint Director I&II / Deputy Director (HQ) / AD / All Superintendents in the Directorate  
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