

No. Pr. CCA/CBIC/GST&IT/TDS/70/2018-19/460  
Office of Pr. Chief Controller of Accounts  
Ministry of Finance, Department of Revenue  
Central Board of Indirect Taxes & Customs  
DGACR Building 1<sup>st</sup> Floor IP Estate  
New Delhi -110002

Dated: 27<sup>th</sup> September, 2018

**OFFICE MEMORANDUM**

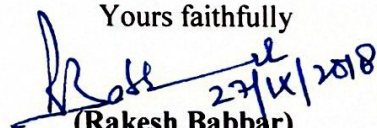
**Sub:- Opening of new Sub Minor Head '08' under Major Head '8658' for accounting of GST-TDS**

Reference is invited to the Gazette Notification No. 50/2018 – Central Tax dated 13<sup>th</sup> September 2018 issued by the CBIC appointing 1st October, 2018 as the date on which the provisions of Section 51 of the CGST Act 2017 related to deduction of TDS by the Deductors (DDOs) under GST shall come into force. Further reference is invited to the Circular No. 65/39/2018-DOR dated 14<sup>th</sup> September 2018 vide which the Department of Revenue, Ministry of Finance (copy enclosed) has delineated the guidelines for the DDOs to deduct and deposit the TDS under GST. In terms of Option II of the Circular dated 14<sup>th</sup> September 2018, the DDO has been given the option to bunch the TDS in a periodic manner and keep the amount in a transitory Head of Accounts.

2. In order to enable the DDOs to account for the TDS bunched together (in terms of Option II), following sub-head related to the GST-TDS below the Head 8658.00.101 – PAO Suspense has been opened with due approval of the O/o CGA.

S.No.	Major Head	Sub Head Description	Major Head Serial Code (8-digit reduced accounting code)	SCCD Code
1.	8658-00-101	08 - GST TDS	86580344	367

3. Eight digit reduced accounting codes (Major Head Serial Codes) as mentioned above may please be intimated to all the Commissionerates (CGST & Customs).

Yours faithfully  
  
(Rakesh Babbar)  
Accounts Officer (GST-IT)  
Ph. 011-23702310

**To**

1. Joint Secretary, Department of Revenue with the request to issue a Corrigendum with regard to the booking of TDS amount in terms of Sub Para (iv) under Para 9 of the Circular No. 65/39/2018-DOR dated 14<sup>th</sup> September 2018.
2. All Pay and Accounts Office of CBIC with the directions to book the bunched amount of TDS under the designated Suspense Head as Credit Entry and clear the same by Contra (-) Credit to the Suspense Head while processing for deposit of TDS amount through GST common portal. The PAOs must ensure that the balances lying under the designated Suspense head are monitored regularly and corrective action taken immediately.

**Copy for information to:**

1. Member (GST), CBIC, North Block, New Delhi
2. Jt. Controller General of Accounts (Monthly Accounts Section), O/o CGA, New Delhi.
3. Controller of Accounts, CBIC, West Zone, Mumbai.
4. Controller of Accounts, CBIC, East Zone, Kolkata.
5. Dy. Controller of Accounts, CBIC, South Zone, Chennai.
6. Dy. Controller of Accounts, CBIC, North Zone, New Delhi
7. PS to Chairman, CBIC, Ministry of Finance, North Block, New Delhi.