



तंत्र शिक्षण संचालनालय, महाराष्ट्र राज्य,

३, महापालिका मार्ग, पत्र पेटी क्रमांक १९६७, मुंबई ४०० ००१.

दूरध्वनी - ३०२३३४७६, २२६२०६०९, २२६९०६०२, २२६४११५०/५१ फॅक्स - २२६९०००७.

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Internet : www.dtmaharashtra.gov.in

क्रमांक : १६/आस्था/संकीर्ण/२०१७/शा२०५४

दिनांक :

22 SEP 2017

प्रति,

१) सहसंचालक,

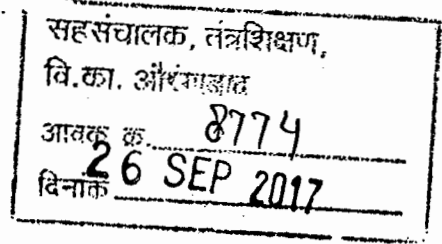
तंत्र शिक्षण विभागीय कार्यालय,

मुंबई / पुणे / नाशिक / औरंगाबाद / अमरावती / नागपूर.

२) सचिव,

महाराष्ट्र राज्य तंत्र शिक्षण मंडळ,

मुंबई.



विषय : केंद्रशासनाच्या वस्तु व सेवाकर कायद्यांतर्गत नोंदणी करणेबाबत...

उपरोक्त विषयाबाबतचे शासनाचे पत्र क्रमांक संकीर्ण-२०१७/प्र.क्र.८६-१७/आस्था-२, दिनांक २६.७.२०१७ सहपत्रांसह सोबत जोडत आहे.

वरील पत्रामधील निर्देशांनुसार योग्य ती कार्यवाही करावी व केलेल्या कार्यवाहीचा अहवाल या संचालनालयास तात्काळ पाठवावा जेणेकरून शासनास पाठविणे शक्य होईल.

२०१७-३



(सुचित्रा रणदिवे)

सहाय्यक संचालक,

तंत्र शिक्षण, महाराष्ट्र राज्य, मुंबई

पृ.क्र.विकाओ/भांडार विभाग/२०१७/३००८

दिनांक - 9 OCT 2017

प्रति,

सर्व प्राचार्य / संचालक,

शासकीय / अशासकीय अनुदानित तंत्रनिकेतने,

औषधनिर्माणशास्त्र व अभियांत्रिकी महाविद्यालये,

औरंगाबाद विभाग

उपसचिव, म.रा. तंत्र शिक्षण मंडळ, प्रा.का.औरंगाबाद

उपरोक्त पत्रासोबत जोडलेल्या पत्रामधील निर्देशांनुसार योग्य ती कार्यवाही करावी व केलेल्या कार्यवाहीचा अहवाल या कार्यालयास तात्काळ पाठवावा. जेणेकरून संचालनालयास पाठविणे शक्य होईल.



(महेश शिवणकर)

प्र.सहसंचालक,

तंत्र शिक्षण विभागीय कार्यालय, औरंगाबाद.

प्रति - प्रोग्रॅमर यांना देवुन कळविण्यात येते की, कार्यालयाच्या संकेतस्थळावर अपलोड करावे.

१७

महाराष्ट्र शासन

२२८५५७६६

क्र. संकीर्ण-२०१७/प्र.क्र.८७-१७/आस्था-२
उच्च व तंत्र शिक्षण विभाग,
हुतात्मा राजगुरु चौक, मादाम कामा मार्ग,
४ था मजला, ४३१ (विस्तार),
मंत्रालय, मुंबई-४०० ०३२.
दिनांक : २६ जुलै, २०१७.

प्रति,

सहसचिव (विद्यापीठशिक्षण), उपसचिव (महाविद्यालयीनशिक्षण / तंत्रशिक्षण / कला /
ग्रंथालये), उच्च व तंत्र शिक्षण विभाग, मंत्रालय, मुंबई-४०० ०३२.

विषय : केंद्र शासनाच्या वस्तु व सेवाकर कायद्यांतर्गत नोंदणी करणेबाबत...

संदर्भ : आद्युक्त, वस्तु व सेवाकर बाबे दि.७ जुलै, २०१७ चे पत्र.

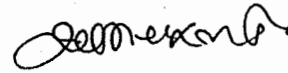
महोदय/महोदया,

उपरोक्त विषयासंदर्भात संदर्भाधीन पत्राची प्रत सोबत आवश्यक त्या कार्यवाहीसाठी पाठविण्यात येत आहे.

त्यानुसार तातडीने कार्यवाही करावी व केलेल्या कार्यवाहीचा अहवाल शासनास पाठवावा, ही विनंती.

आपला,

सहपत्र : वरीलप्रमाणे.



(शा.भा.पारनाईक)

कक्ष अधिकारी, महाराष्ट्र शासन

१६-३
२०/७
२०/७

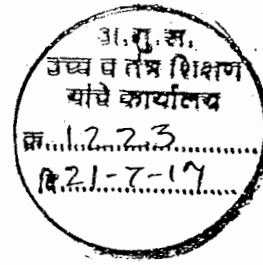
13 JUL 2017

उच्च व तंत्र शिक्षण विभाग

कार्यालय ~~सेवा~~ समुह

दिनांक 07/07/2017

आयक क्र.....



IONER

Office of the
Commissioner of State Tax (GST),
Maharashtra State, 8th Floor, GST Bhavan,
Mazgaon, Mumbai - 400010.

No. CGST/ HQ-II/TDS under MGST/2017-18/B-83 , Mumbai, Date 07 JUL 2017

Subject – Procedure to be followed by Departments or establishments of State Government, Local Authority, Governmental agencies in respect of Tax Deduction at Source (TDS) as provided under Section 51 of the Central/Maharashtra Goods and Services Tax Act, 2017.

Dear Madam/Sir,

The Maharashtra Goods and Services Tax Act, 2017, (MGST Act) and The Central Goods and Services Tax Act, 2017, (CGST Act) have come in to force with effect from 1-7-2017. Section 51 of the State/Central GST Act lays down provisions related to TDS. Departments and Establishments of Central/State Government, Local Authority, Governmental Agencies, shall be required to deduct tax at source. The institutions mentioned in sub-section (1), clause (a), (b), (c) and (d) of section 51 of MGST/CGST Act, 2017, are referred to as “deductors” and suppliers making supply of goods and services to these deductors are referred as “deductee” in the said section.

It is provided that deductor, to deduct tax at the rate of one per cent each under MGST and CGST Act (total 2%) from the payment made or credited to the deductee of taxable goods or services, where the total value of such a supply under a contract exceeds two lakh and fifty thousand rupees.

It is also provided that while calculating amount of two lakh and fifty thousand rupees, central tax, state tax, integrated tax and cess charged separately in the invoice should be excluded.

2017
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अ.स.स.
24/7/17

उच्च व तंत्र शिक्षण विभाग
कार्यालय... उदाहरण
दिनांक... 28/7/17
आवक क्र.....

3/7

1

Office of the
Commissioner of State Tax, (GST)
8th floor, GST Bhavan,
Mazgaon, Mumbai-400010.

TRADE CIRCULAR

To,

No. JC/HQ-II/GST/TDS/Section -51/2017-18/ 455 Mumbai, Date 07/07/2017

Trade Cir. No. 17 T of 2017

Subject : Tax Deduction at Source as per section 51 of Goods and Services Act, 2017 and procedure to be followed by Departments or establishments of State Government, Local Authority, Governmental agencies.

Ref. : (1) Maharashtra Goods and Services Tax Act, 2017, and
(2) The Central Goods and Services Tax Act, 2017.

Sir/Gentlemen/Madam

The Maharashtra Goods and Services Tax Act, 2017, (hereinafter referred to as the "MGST Act") and the Central Goods and Services Tax Act, 2017, (hereinafter referred to as the "CGST Act") have come in to force with effect from 1st July 2017. The Goods and Services Tax Act envisages the tax on supply of goods and services or both. The provisions of *clause (vi)* of section 24 of the MGST/CGST Act, provides for compulsory registration in respect of persons who are required to deduct tax under section 51. Therefore, every Department or establishment of Central Government, State Government or local authority etc. will now be required to obtain registration under the MGST and CGST Act. The single application is to be used for registration. The registration facility under

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संज्ञासंग्रह सुचना द्या

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Territory, this will be an interstate supply and deductor will be required to deduct 2% TDS (under IGST) if the contract is otherwise found eligible for TDS.

6. As provided under section 24(vi) of MGST/CGST Act all DDOs of Maharashtra State will have to be compulsorily obtain registration under GST i.e. MGST and CGST. There will be a single registration number for both MGST/CGST Acts. The DDOs will be required to perform and discharge following functions,-

- (a) Online/electronic payment of TDS so deducted;
- (b) Filing of returns online.
- (c) Online issuance of TDS Certificate to the supplier.

7. It is needless to add if the supplier for any reason has not shown tax separately in the invoice then in such eventuality the Deductor is required to make TDS on the entire value without considering the tax impact provided that the amount covered by said invoice is liable for deduction of TDS. It is clarified that, TDS is liable to be deducted on part payment or full and final payment as the case may be, if a particular contract of supply of goods or services is eligible for deduction of TDS.

8. The procedure for registration of deductor, payment of tax deducted to Government, issuance of TDS Certificates etc. are explained as under.

(1) Registration of TDS deductors:

(a) Section 24(vi) of CGST/MGST Act, 2017 provide compulsory registration for deductors without any threshold limit. Deductor will be required to get registered within 30 days from coming into operation section 51 of MGST Act and CGST Act. Either PAN or Tax Deduction and Collection Account Number (TAN) is mandatory for obtaining registration as deductor. This registration is compulsory for every Drawing and Disbursing Officer (DDO) in the state of Maharashtra.

may include the same in Form **GSTR - 2** of the supplier (deductee). The supplier can take credit of this amount in his electronic cash register and use the same for payment of tax or any other liability.

(4) Issuance of TDS Certificate - A TDS deductor shall issue TDS certificate online in Form **GSTR-7A** to the deductee (the supplier from whose payment TDS is deducted) within 5 days of crediting the amount to the Government.

(5) Penal Provisions:

(a) If deductor fails to deduct TDS as provided under section 51(1) of MGST Act, or CGST Act, or deducted an amount which is less than the amount required to be deducted or fails to pay to the Government the amount deducted as tax, then deductor shall be liable to minimum penalty of Rs. 10000/- or an amount equal to the tax not deducted, short deducted or deducted and not paid to the Government.

(b) In case TDS certificate is not issued within prescribed time, deductor would be liable to pay late fee of Rs. 100/- per day from the expiry of the 5th day till the TDS certificate is issued. This late fee would not be more than Rs. 5000/-.

(6) Refund of TDS -

(a) Any excess or erroneous tax deducted and paid to the Government by deductor will be refunded as provided under section 51(8) of the CGST or the MGST Act, 2017.

(b) However, if the deducted amount is already credited to electronic cash ledger of the said supplier, then same shall not be refunded.

(7) Transitional provision in respect of TDS -

(a) As per the section 142(13) of the MGST Act where supplier has made sale of any goods before the appointed day i.e. on or 30th June 2017 and invoice has also been issued on or before the 30th June 2017 in such circumstances the TDS provisions under GST Act will not be applicable

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List of TDS Officers location wise, (Annex - I)

	DESK ID	Officer Name	Mobile No.	Gmail ID
1	MUM-VAT-E-804	Smt. Sushama R. Magar	9967329284	magar.sushama@gmail.com
2	MUM-VAT-E-811	PAWAR RAJENDRA NATHURAM	9892909272	pawar.rn@mahavat.gov.in
3	MUM-VAT-D-836	Ajit Bhusal	9029082138	ajitbhusal19@gmail.com
4	MUM-VAT-C-836	SANTOSH NARAYANRAO MOKLIKAR	8879883364	santosh.moklikar1978@gmail.com
5	MUM-VAT-D-903	DILIP V. PAWAR	9766439609	dilipvpawar78@gmail.com
6	MUM-VAT-C-937	Ravindra Nikam	9867841700	ravindranikam303@gmail.com
7	A.C.	Kharade Prashant P.	9923498383	kharadeprashant75@gmail.com
8	MUM-VAT-D-714	Mhatre Rajendra Balaji	9757081013	mhatrerajendrabalaji@gmail.com
9	A.C.	Dhondge Sayali	9987895617	dhondgesayali@gmail.com
10	MUM-VAT-D-501	Yogesh Metkar	8767632058	metkar.yr@gmail.com
11	MUM-BCP-C-014	Bandekar Jayprakash D.	9869255442	jdbandekar65@gmail.com
12	MUM-VAT-C-125	Patil Jagdish	9764775169	jagdish41patil@gmail.com
13	MUM-VAT-D-708	Vidyadhar S Jagtap	9167762731	samar.gov15@gmail.com
14	NASHIK	PRAMOD KAKAD	9004303966	kakad.pm7868@gmail.com
15	MALEGAON	RAMAKANT P. VYAVHARE	9822768781	ramakant.pv@gmail.com
16	AHMADNAGAR	T G UNDHARE	9423912222	undhare.tg@gmail.com
17	NAGPUR	SHRI R.J.TAWAR	9421805438	tawar.rj@mahavat.gov.in
18	BHANDARA	SHRI G.T.BAWANE	9028003350	bawane.gt@mahavat.gov.in
19	CHANDRAPUR	SHRI A.B.SHANKARWAR	9028088801	shankarwar.ab@mahavat.gov.in
20	GADCHIROLI	SHRI G.S.MADAVI	9158558228	madavi.gs@mahavat.gov.in
21	GONDIA	SHRI P.G.NEWARE	9764499274	neware.pg@mahavat.gov.in
22	WARDHA	SHRI S.S.SARVE	9890098475	sarve.ss@mahavat.gov.in
23	Kolhapur	Mr. Bangar Nitin Arjun	8390253046	nitinbangar2012@yahoo.com
24	Sangli	Smt.Tarlekar Manisha Vivek	8862032671	mvtarlekar01@gmail.com
25	Satara	Smt. Dhamal Anjali Jalindar	9762106617	anjalinidar97@gmail.com
26	Ratnagiri	Mr. Kamble Sagar Bandu	9420904453	sagarkamble940@gmail.com
27	Oras	Mr. Arya Tukaram Maruti	9637590188	tukaram7512@gmail.com
28	Pune	Dr Sandip Shinde	9594095980	sandeepshinde1020@gmail.com
29	Pune 3	Abhijit Anil Bhanbgdiya	8698808540	Acstd805@gmail.com
30	Bhayander	Girish Ramesh Sankhe	9892944253	snkheg@gmail.com
31	Amravati	Samadhan Khillare	7507105111	khillare.sama@gmail.com
32	Washim	Pratik Rathod	7588189495	pratik.jaihanuman@rediffmail.com
33	Akola	Ravindra Gawande	7028017442	gawande.rv@gmail.com
34	Khamgaon	Kishor Dhole	9967437764	dhole.kp@gmail.com
35	Yavatmal	Sandip Thakare	9421788431	sun.thakare@gmail.com
36	Thane	Kshirsagar Gopal Nivruti	9594761589	ksagargopal@gmail.com
37	JALGAON	Shri. S.B.PARDESHI	9923136122	sbpardeshi.vat@gmail.com
38	DHULE	Shri. K.M.CHATUR	7020026029	kmch2479@gmail.com
39	NANDURBAR	Shri.S.P.DUSHING	9011831645	dushing.sp@mahavat.gov.in
40	Raigad	Rajendra Shinde	9819552323	shinde.rajendrac007@gmail.com
41	Nanded	Avinash Chavan	9673400045	achavan70@gmail.com
42	Latur	S. P. Jadhav	9421450545	shivajijadhav112@gmail.com
43	Parbhani	Shivling Swami	9420965690	swami.ss2015@gmail.com
44	Hingoli	Ganesh Thote	7385130347	dr.tganesha@gmail.com
45	Solapur	Kumbhar Shrinivas S.	9921853066	shrinivaskumbhar1975@gmail.com
46	Osmanabad	Nipanikar Dattatray S.	9175187819	dattatraynipanikar@gmail.com
47	Barshi	Dhawle Dhanaji Bhimrao	9096799911	dhawle18@gmail.com
48	B.S.T.	Thorat Aparna Pradip	9967444671	thorat.ap@mahavat.gov.in
49	Kalyan	Patil Kunal Manohar	9594794525	patilkunal1329@gmail.com
50	Aurangabad	Shinde Yogesh Vishnu	9423151031	syogesh177@gmail.com
51	Beed	Shelke Anilkumar Prabhakarrao	7588597802	shelke76@gmail.com
52	Jalna	Dandge Waman Sakahari	9423741898	dandge.ws@gmail.com