

**Government of Rajasthan  
Finance (Revenue) Department**

PS/FS(R)/2017/3757

Dated: 26.06.2017

**All Drawing and Disbursement Officers  
Rajasthan**

**Subject**—Registration of Tax Deductor at Source under GST

The Goods and Service Tax is proposed to be rolled out from 1<sup>st</sup> of July, 2017. Under GST, an important provision has been enumerated in Section 51 of RGST Act & CGST Act and Section 20 of the IGST Act related to Tax Deduction at Source (TDS) by a department or establishment of the Central Government or State Government; or Local Authority; or Government Agencies or such Persons or Categories of person as may be notified by the Government on the recommendation of GST Council.

In pursuance of the above provisions, the Drawing and Disbursing Officers (DDOs) of the respective Government department and agencies may be required to get themselves registered under GST and also comply with other provisions of the Act related to the tax deducted at source, where the total value of supply of taxable goods or services or both, received, under a contract, **exceeds two lakh and fifty thousand rupees.**

Registration for person, who is required to deduct tax at source under GST, has started from 25<sup>th</sup> June, 2017. Therefore, all Drawing and Disbursing Officers of the State Government departments, where the total value of supply of taxable goods or services or both, received, under a contract, **exceeds two lakh and fifty thousand rupees,** are advised to register on the Common portal for GST ([www.gst.gov.in](http://www.gst.gov.in)).

It is provided in the Rajasthan Goods and Services Tax Act, 2017 that every person shall have a Permanent Account Number issued under the Income-tax Act, 1961 (Central Act No. 43 of 1961) in order to be eligible for grant of registration but a person required to deduct tax under section 51 may have, in lieu of a Permanent Account Number, will have a Tax Deduction and Collection Account

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