

File No. NRIDA-G021(17)/1/2018-Dir(F&A)/361725
National Rural Infrastructure Development Agency
Ministry of Rural Development, Government of India
5th Floor, NBCC Tower, Bhikaji Cama Place, New Delhi - 66

Dated: 16.10.2018

Subject: Opening of New Head in the Chart of Accounts of PMGSY Accounts Manual Programme Fund of Tax Deducted at Source(TDS) under GST.

Sir/Madam,

The matter regarding booking of Income Tax deducted at the prescribed rate from the payment made or credited to the supplier of taxable goods and services or both where the total value of such supply under a contract exceeds Rs. 2.50 lakhs was under consideration.

2. The Department of Revenue, Central Board of indirect Taxes and Customs vide notification dated 13.9.2018, the Central Government has appointed the 1st day of October, 2018 as the date on which the provisions of section 51 of the Central Goods and Service Tax Act 2017(12 of 2017) shall come in to force with respect to persons specified under clauses (a), (b) and (c) of sub-section(1) of section 51 of the aforesaid Act and the person specified below under clause (d) of sub section(1) of section 51 of the said Act namely:-

(a) An authority or a board or any other body:-

(i) Set up by an Act of Parliament or a State Legislature or

(ii) Established by any Government

With fifty-one percent or more participation by way of equity or control, to carry out any function;

(b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860(21 of 1860)

(c) Public sector undertakings.

3. Pursuant to the above, there is need to open New Sub-Head-2.04 (Tax Deducted at Source –GST) under Head 2.0 (Statutory deductions from Contractor/Supplier) of chart of Accounts of Programme Fund Manual, as detailed below:-

(i) Following New Account Heads in the Chart of Accounts for PMGSY Accounts Manual Programme Fund need to be added:

S. No	Head of Accounts	Dr/Cr bal	Major Head No.	Account Head No.	Entry to be made by
2.0 Statutory Deductions from Contractors/Suppliers					
2.04	Tax Deducted at Source-GST	Credit	2	2.04	DPIU

(ii) Addendum to Explanatory Notes on Chart of accounts

Account Code Number	Explanatory Notes
2.04	TDS Deducted on Total Supply under Contract Exceeding Rs. 2.50 lakhs

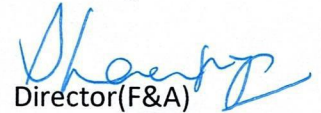
4. All the concerned SRRDA/PIUs may please note and take further necessary action on booking of Tax Deducted at Source (TDS)- GST.

5. This issues with the approval of Director General, NRRDA.


(Shanthi Priya S.)
Director(F&A)

Copy for information to:-

1. Director Accounts, O/o Comptroller & Auditor General of India, 10, Bahadur Shah Zafar Marg, New Delhi-110002.
2. Chief Controller of Accounts, Ministry of Rural Development, Government of India, Room No.241, Krishi Bhawan, New Delhi.
3. Smt. Surabhi Rai, Deputy Secretary(RC), MORD, Krishi Bhawan, New Delhi.
4. Ms. Mamta, Jt. Director(RC), MoRD, Krishi Bhawan, New Delhi
5. Director (P-I, P-II, P-III & Technical), NRIDA, New Delhi.
6. The Secretaries/Principal Secretaries SRRDA Concerned States.
7. PPS to DG, NRRDA, Krishi Bhawan, New Delhi.
8. Joint Director, Centre for development of Advances Computing, 5th Floor, Westend Centre 3, 169/1, Sector II, D P Road, Aundh, Pune-411007 for making necessary provision in the R&P Module of OMMAS.


Director(F&A)