

**GOVT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
DATA ANALYSIS WING
14, BELIAGHATA ROAD, KOLKATA – 700 015**

To,
BIDHAN CHANDRA KRISHI VISWA VIDYALAYA
Enrolment No:00710000157
MOHANPUR (Division/ Branch)

Since GST is being introduced w.e.f. 01/07/2017, the following points as mentioned below are pertinent and need to be followed diligently by all the DDOs of West Bengal Government Department and Local Authorities, along with other deductees like Banks, **Educational Institutions**, Hospitals, Nursing Homes, Private/Public Ltd. Companies as mentioned in Section 40(1) of the WBVAT Act, 2003.

- No deduction of **STDS/TCS under the WBVAT Act, 2003** to be made w.e.f. 01/07/2017.
- This will apply not only to bills that have been submitted before 01/07/2017, but also to bills submitted on and from 01/07/2017.
- No deduction of **TDS under GST** is to be made on and from 01/07/2017, till the relevant section is made operative.

However, **for all the deductions of STDS/TCS made under the provisions of the WBVAT Act, 2003 till 30th of June 2017, all the statutory liabilities like payment of deducted STDS/TCS, filing of online Scrolls in Form-19A, generation and issue of TDS/TCS Certificate in Form-18A have to be discharged in accordance with the provisions of the said Act, even after 1st July, 2017.**

The date from which **TDS under GST** is made operative, will be informed to you accordingly.

For any further queries, you may call STDS Cell at (033)7122-1129 to 1131.

Kaushik Chakrabarty

DCCT/STDS Cell