

The PCDA(Navy), No.1 Cooperage Road, Mumbai

No.3/IV/417/3&3 Imp

Dated : 27/09/2018

To,

1. The HQ WNC
Tiger Gate, Ballard Pier
Mumbai - 400 023
2. The HQ SNC
Kochi - 682 004
3. The HQ ENC
Naval Base
Visakhapatnam-530 014

Sub: Registration of DDOs for GST & accounting of GST paid.

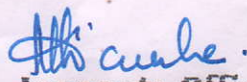
Ref: CGDA, Delhi Cantt. Circular No.A/GST/1110/Gen/2018-19/Vol. I dated 25/09/2018

As per the recent directives of GOI, Section 51 of GST Act has been made effective from 01/10/2018, wherein the DDOs have to mandatorily deduct 2% TDS on payment made towards supplies of taxable goods excluding Rs.2,50,000. The amount, so deducted has also to be paid to Government within 10 days of following month. It is therefore advised that all the units making 3rd party payments (of more than Rs.2,50,000/-) may be advised to obtain GST registration number and accordingly implement the provisions of section 51 of GST Act. In this regard, also refer to CGDA, Delhi Cantt. ibid circular.

In this context, it is further informed that the GST claimed by the vendors through their Tax invoices & paid by this office is being compiled to the respective heads.

During processing of bills for 5% of amount for supply against 3&3 Imprest, compilation of GST is not being carried out, as the amount of GST mentioned in the Tax invoice is found greater than the amount claimed for payment. The reason behind the same is that the 95% payment is made by the unit.

It is therefore requested to issue suitable instructions to the units under your administrative control, to forward a break-up (showing the Base price & GST paid) 95% payment made to the vendors every month along with the Cash requisition of ensuing month, so that compilation of GST paid may be completed at the time of adjustment of 95% payment made by the units against the Cash assignment for the month.


Sr. Accounts Officer (N)

Copy to:

1. The officer - Charge
Area Accounts Office(Navy)
NAD Post, Vinod Nagar
Vizag-500 009
2. The Officer-In-Charge
AAO (Navy)
DAD Office Complex

3. The Officer-In-Charge
AO (Navy)
Shanti Nagar, Naval Base
Air Port Road
Vasco-da-Gama
Goa-403804
4. The Officer-In-Charge
AO (Navy)
Building No. XXXV
Old INS Adyar Building
Fort St. George
Chennai- 600 018
5. The Officer-In-Charge
AO (Navy)
Project Sea Bird,
West Block-V
Wing 1st , 2nd Floor
R.K.Puram
New Delhi-110 066
6. The Officer-In-Charge
AO (Navy)
INS Netaji Subhash, Hastings
Nofia Road, Kolkata-700 022
7. The Officer-In-Charge
AO (Navy)
C/O-INS Patanjali
Naval Base
Karwar-581308

-- for ensuring registration of DDOs under
your audit jurisdiction and action as
per the HQrs office circular cited under
reference .

Atkrunhe

Sr. Accounts Officer (N)