

**GOVERNMENT OF MANIPUR
DIRECTORATE OF EDUCATION (S)**

No. 05/01/2018-CFO/DE(S)

Imphal, 28th August, 2019

To,

All DDOs,
Department of Education (S), Manipur

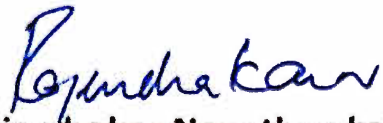
Subject:- Deposit of GST-TDS deducted by the DDOs-filing of GSTR-7

Sir/Madam,

Please find enclosed herewith a copy of letter No. Tax/1 (89)/IMP/2007/Pt.-1/275 dated 2nd August, 2019 from the Commissioner of Taxes, Government of Manipur and take necessary action as instructed in the said letter.

Encl: As stated above

Yours faithfully,


(Rojendrakar Nongthomba)
Chief Finance Officer
Education (S), Manipur

Copy to:

1. The Director, Education (S), Manipur
2. Guard file

**GOVERNMENT OF MANIPUR
DEPARTMENT OF TAXES**

No. Tax/1(89)/IMP/2007/Pt.-1/275

Imphal, the 2nd August, 2019

To

All Administrative Secretaries
Government of Manipur

Subject: - Deposit of GST-TDS deducted by the DDOs-filing of GSTR 7.

Sir/Madam,

In inviting a reference to the above subject, I have the honour to state that the Tax Deduction at Source (TDS) provisions under section 51 of the Manipur Goods and Services Tax Act, 2017 has been implemented from 1st October, 2018. The hands-on training has been conducted for DDOs to familiarise the GST-TDS deduction and detailed guidelines of the deduction and deposit of TDS have been circulated to all the deductors.

2. The deductors have been entrusted with the responsibility of filing return in FORM GSTR-7 on the common portal for every month in which deduction has been made based on which the benefit of deduction shall be made available to the deductee. It has come to the notice of the department that that many DDOs have deducted the GST-TDS but have not filed the necessary return in FORM GSTR-7 on time. Considering the difficulties faced by the deductors in the initial period of implementation of TDS provisions, Department of Revenue, Ministry of Finance: Government of India by Notification No. 26/2019 – Central Tax (Copy enclosed) has extended the last date for furnishing the return in FORM GSTR-7 for the month of October, 2018 to July, 2019 till the 31st day of August, 2019. /

3. Therefore, it is requested to kindly instruct all the DDOs of the departments under your administrative control to file the pending returns in FORM GSTR-7 before 31st August, 2019 to avoid payment of late fee and interest thereon.

Yours faithfully,


(Jaspreet Kaur)

Commissioner of Taxes
Government of Manipur

Encl.: As stated above.

Copy to:

1. The Principal Secretary (Finance), Govt. of Manipur.
2. Guard file.

*Let us write to
DE/S, BOSEM, COHSEM,
D/LPI for information &
further n.a.*

18/8/19

today

*Rol
5/08/19*

*DS/R
SO/P*

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