

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

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

Imphal, the 15th May, 2020

To

1. The ASPDs, Samagra Shiksha, Manipur
2. All DDOs High School/Higher Secondary School/Zonal Education Offices/Engineering Wing

Subject:- Details relating to Goods and services Tax Deducted at Source(TDS) from the Deductees (Suppliers/Contractors)-reg.


Sir/Madam,

Please find enclosed a copy of letter received from Commissioner of Taxes, Government of Manipur vide letter No. Tax/1(89)IMP/2007(Pt-2)/ dated 30th April, 2020. As per the letter, under section 51 of the Manipur Goods and Services Tax Act, 2017 and the rules made there under provides that every DDO(Deductor) shall deduct the 2% of the taxable value from the payment made to the taxpayers such as Suppliers/Contractors and deposit the 2% tax deducted by filing a return FORM GSTR – 7 based on which the benefit of deduction shall be made available to the deductee. The said provision has been implemented from 1st October, 2018.

In regards to the above mentioned subject,the DDOs are requested to kindly furnish the details of the Suppliers/Contractors from whom the GST-TDS of 2% has been deducted by the concern **DDOs in the PROFORMA enclosed financial year-wise separately from 1st October, 2018 to 31st March, 2019 for FY 2018-19 and from 1st April, 2019 to 31st March, 2020 for FY 2019-20 latest by 30th May, 2020** and submit it to the Department of Taxes, Government of Manipur at the earliest.The matter is to be treated **Urgent**.

Enclosed : As stated above.

Yours faithfully,


(Rojendrakar Nongthomba)
Chief Finance Officer
Directorate of Education(S)
Manipur

Copy to:


1. The Commissioner (Education-S), Government of Manipur
2. The Director, Education(S), Manipur
3. Guard File

**GOVERNMENT OF MANIPUR
DEPARTMENT OF TAXES**

No. Tax/1(89)/IMP/2007 (Pt-2)/

Imphal, the 30th April, 2020

To


The Director (Education-S)
Government of Manipur

Subject: - Details relating to Goods and services Tax Deducted at Source (TDS) from the Deductees (Suppliers/Contractors) - reg.

Sir,

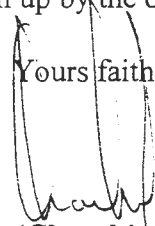
In inviting a reference to the above subject, I have the honour to state that under section 51 of the Manipur Goods and Services Tax Act, 2017 and the rules made thereunder provides that every DDO (Deductor) shall deduct the 2% of the taxable value from the payment made to the taxpayers such as Suppliers/Contractors and deposit the 2% tax deducted by filing a return FORM GSTR-7 based on which the benefit of deduction shall be made available to the deductee. The said provision has been implemented from 1st October, 2018.

2. As per GSTN database some taxpayers (Suppliers/Contractors) are defaulting in filing monthly return FORM GSTR-3B in time though the DDOs have filed the return FORM GSTR-7 in time. Many of these Suppliers/Contractors are not paying GST which is liable to be paid, which lead to huge revenue loss for the government. In order to monitor the tax compliance of those Suppliers/Contractors who have been given supply order or contract to avail their services in various matters, the department need your cooperation in providing the details of those Suppliers/Contractors with amount paid and GST-TDS deducted.

3. Therefore, it is requested to kindly furnish the details of the Suppliers/Contractors from whom the GST-TDS of 2% has been deducted by the DDOs of the department under your administration in the PROFORMA enclosed financial year-wise separately from 1st October, 2018 to 31st March, 2019 for FY 2018-19 and from 1st April, 2019 to 31st March, 2020 for FY 2019-20 latest by 30th May, 2020 so that necessary steps could be taken up by the department.

Encl.: As stated above.

Yours faithfully,


(Charehit Gaur)
Commissioner of Taxes
Manipur


Copy to:

1. The Additional Chief Secretary (Finance), Govt. of Manipur.
2. Commissioner (Education-S), Government of Manipur.
3. Guard file.

