

URGENT

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

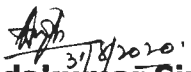
To

All DDOs
Directorate of Education(S)

31st August, 2020.

Subject: Finance Department Office Memorandum dated 20-06-2020 and action thereof

No. 32/1/6/09-DE(S)/Pt-II : Kindly find the enclosed copy letter No. 29/10/2019-SE(S) MISC dated 29th August, 2020 and furnish the duly filled in formats as prescribed by the FD ,GOM annexed to the of Office Memorandum : Finance Department dated 29th June, 2020 as ANNEXURE – I and ANNEXURE- II on or before 5th September, 2020 for onward submission to Finance Department. The concerned DDOs may drop the format which is not applicable to their Office. The DDOs are requested to submit the formats within the deadline without fail.


(L. Nandakumar Singh)
Director of Education(S)
Manipur

Copy to :

1. Chief Finance Officer, Directorate of Education(S)
2. Guard File

GOVERNMENT OF MANIPUR
SECRETARIAT: EDUCATION (S) DEPARTMENT

No.29/10/2019-SE(S)MISC

Imphal, the 29th August, 2020

To,

- 1) Director (Education-School),
Manipur
- 2) State Project Director (Samagra Shiksha),
Manipur
- 3) Director (LPI), Manipur.
- 4) Secretary (COHSEM), Manipur
- 5) Secretary (BOSEM), Manipur
- 6) Chief Engineer (EEW), Manipur

Subject:- Finance Department Office Memorandum dated 29-06-2020 regarding the procedure for levy and deduction of GST for supply of taxable goods or services or both to the Government in the context of implementation GST and compliance thereof.

Sir/Madam,

Please find enclosed herewith a copy of FD's OM No.10/1/2009-FC(PT.2) dated 29-06-2020; contents of which are self explanatory on the above subject for favour of kind information and necessary action.

2. Finance Department has reiterated that some Suppliers / Contractors are defaulting in filing monthly return FORM GSTR-3B in time, although the Drawing and Disbursal Officers (DDOs) have filed the return in FORM GSTR-7 with regards to the Suppliers/ Contractors from whom the GST-TDS of 2.0% has been deducted. Many of these Suppliers/ Contractors are not paying GST, which is liable to be paid, thereby leading to a huge revenue loss to the Government.

3. 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, all DDOs are directed to provide the details of those Suppliers/ Contractors with amount paid and GST-TDS deducted in the PROFORMA enclosed in ANNEXURE-I within 15 days after filing the FORM GSTR-7.

4. Further, for all procurement chargeable under GST made by the Departments, Establishments of the Government, local bodies, autonomous bodies, Public Sector Undertakings (PSUs), Grant-in-Aid bodies or any other organization working under the administrative control of Education Schools Department Government of Manipur, whose invoice value excluding GST is between Rs. 20,000/- and Rs. 2,50,000/-, the DDO concerned are also directed to furnish the copy of the PROFORMA attached in ANNEXURE-II to Department of Taxes every month.

Yours faithfully,

Encl: As stated above.


(T. Ranjit Singh)
Commissioner (Education-S),
Government of Manipur

Copy to:-

- 1) PPS to Hon'ble Minister (Education), Manipur.
- 2) Staff Officer to Chief Secretary, Government of Manipur.
- 3) Addl. Directors of School Education (Hills/Valley), Manipur alongwith enclosures for taking necessary action.
- 4) All Zonal Education Officers, Manipur for kind information and necessary action.
- 5) Guard file

**GOVERNMENT OF MANIPUR
FINANCE DEPARTMENT
(FINANCE COMMISSION CELL)**

OFFICE MEMORANDUM

Imphal, the 29th June, 2020

No.10/1/2009-FC(PT.2): Reference is invited to this Department's Office Memorandum No. 10/1/2009-FC(PT) dated the 11th October, 2017 (enclosed) which laid down the procedure for levy and deduction of GST for supply of taxable goods or services or both to the Government, in the context of implementation of GST. The matter has been re-examined and partial modification of the previous OM issued in this regard is necessary in order to further streamline the process of Tax Deduction at Source (TDS) of GST.

2. With effect from 1st October, 2018 as per section 51 of the Manipur Goods and Services Tax Act, 2017 Rules there under and notifications issued in this regard by the Finance Department vide Notification No. 17/2018 – State Tax dated the 13th September 2018 (enclosed) and Notification No. 23/2018 – State Tax dated 5th November 2018 (enclosed), all the supplies of taxable goods or services or both to:

- (a) a department or establishment of the State Government; or
- (b) local authority; or
- (c) Government agencies; or
- (d) an authority or a board or any other body
 - i. set up by an Act of a State Legislature; or
 - ii. established by the State Government, with fifty-one percent or more participation by way of equity or control, to carry out any function; or
- (e) a society established by the state government or a local authority under the Societies Registration Act, 1860; or
- (f) a public sector undertaking.

were liable for deduction of tax at the rate of 1.0 % SGST and 1.0 % CGST if the supply is intra-state and 2.0 % IGST if the supply is inter-state, from the payment made or credited to the supplier of taxable goods or services or both, where the total taxable value of such supply, under a contract, exceeds Rs. 2,50,000/- (Rupees two lakh and fifty thousand) without tax, in a single invoice for a particular contract.

3. Further, it was notified that the Tax Deduction at Source (TDS) of GST shall not apply to supply of taxable goods or services or both which takes place between those entities specified in para 2 vide Notification no. 25/2018 – State Tax dated the 31st December 2018.

4. For works contract services, when supplies for construction of an immovable property includes re-construction, renovation, additions or alterations or repairs, to the extent of services executed by the department itself or by a committee where there is no involvement of GST registered contractors, the Tax Deduction at Source (TDS) of GST shall not apply to such supply of services. However, all the materials involved in the work shall be procured from the GST registered firms as per FD's O.M. no 5/20/20 17- FD (TAX)Pt dated 27th July 2017.

11/11/2020
29/06/2020

5. It has also been noticed that some Suppliers/Contractors are defaulting in filing monthly return FORM GSTR-3B in time, although the Drawing and Disbursal Officers (DDOs) have filed the return in FORM GSTR-7 with regards to the Suppliers/Contractors from whom the GST-TDS of 2.0% has been deducted. Many of these Suppliers/Contractors are not paying GST, which is liable to be paid, thereby leading to a huge revenue loss to 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, **all DDOs are to provide the details of those Suppliers/Contractors with amount paid and GST-TDS deducted in the PROFORMA enclosed in ANNEXURE-I within 15 days after filing the FORM GSTR-7.**

6. All proposals submitted by Administrative Departments for E/P and CDA, including withdrawal from 8443/8449 for payment of liability to Suppliers/Contractors shall be accompanied by the latest GST return filing proof and latest Professional Tax receipt/ challan [as mentioned in the enclosed Schedule of the Manipur Professions, Trades, Callings and Employments Taxation (Ninth Amendment) Act, 2020] of the concerned Suppliers/Contractors.

7. Further, for all procurement chargeable under GST made by the Departments, Establishments of the Government, local bodies, autonomous bodies, Public Sector Undertakings (PSUs), Grant-in-Aid bodies or any other organization working under the administrative control of the Government of Manipur, whose invoice value excluding GST is between Rs. 20,000/- and Rs. 2,50,000/-, the DDO concerned (shall) furnish the copy of the PROFORMA attached in ANNEXURE-II to the Department of Taxes every month.

8. The above instructions shall apply to all Departments, Establishments of the Government, local bodies, autonomous bodies, Public Sector Undertakings (PSUs), Grant-in-Aid bodies or any other organization working under the administrative control of the Government of Manipur. The concerned Head of Department, DDO and any authority issuing cheques to such bodies shall ensure that procurements made are from GST registered suppliers only. These instructions shall cover all Government transactions involving procurement of goods and services, including Inter-state supplies, and shall remain in force till further instructions.

are directed to

mmav
29/06/2020
(Dr. Rajesh Kumar)
Additional Chief Secretary (Finance)
Government of Manipur

Copy to:

1. Staff Officer to the Chief Secretary, Government of Manipur
2. All Administrative Secretaries, Government of Manipur
3. All Heads of Departments, Government of Manipur
4. Director, Treasuries & Accounts, Manipur
5. Relevant file

ANNEXURE-I**PROFORMA**

Name of the Department: _____ DDO: _____

Sl. No	GSTIN of the Deductee (Suppliers/Contractors)	Trade Name	Legal Name	Amount paid to the Deductee on which tax is deducted (Taxable value/Base value) (In rupees)	Date of deposit of e-Challan to the bank	Integrated Tax (IGST @2%)	Central Tax (CGST@ 1%)	State Tax (SGST @1%)	Total (In rupees)	Status of filing GSTR-7	Date of filing GSTR-7	Remarks if any
1.												
2.												
3.												

Signature & Seal



ANNEXURE-II**PROFORMA**

Name of the Department: _____ DDO: _____

Sl. No	Date of received of Invoice	Date of payment to Supplier	GSTIN of the Supplier	Trade Name	Legal Name	Latest Return GSTR-3B filing report of the Supplier	Amount paid to the Supplier without tax (In rupees)	Integrated Tax (IGST @%)	Central Tax (CGST @ %)	State Tax (SGST @ %)	Total (In Rupees)	Remarks if any
1.												
2.												
3.												

Signature & Seal