



Kolkata Port Trust

Fax No 2230-6212

15, Strand Road

Telephone No. 2231-2022

Kolkata- 700001

2230-3451

No. Fin/368/B

14-12-2018

Dear Vendors,

Sub: Acceptance of GST TDS deducted and GST TDS Certificate thereof.

As you are aware that Government vide notification no. 50/2018-CT dated 13.09.2018 has provided for deduction of tax at source under GST Law from the payment made or credited by the notified persons with effect from 01.10.2018.

Accordingly, KOPT being covered under the notified person is deducting GST TDS, wherever applicable, @ 2% of the invoice value excluding GST while releasing the payment/credit to your account. The particulars of GST TDS deducted are being provided in the monthly return filed by KOPT in the form GSTR-7.

In terms of the rule 66 of CGST Rules, 2017, the particulars of the deductions made by KOPT shall be available to you in your GSTR-2A / GSTR-4A, as the case may be. Further with respect to the issuance of monthly GST TDS certificate following is provided.

- a. CGST rules provide that the GST TDS certificate shall be available to the deductee in form GSTR-7A. As per FAQ 64 of the SOP on GST TDS released by the Government, the TDS certificate is a system generated certificate and signature of the deductor i.e. KOPT is not required.
- b. As per FAQ 7 of the GSTR-7A released by GSTIN portal, the GST TDS certificate shall be generated on acceptance of GST TDS particulars on the portal by deductee.
- c. A single GST TDS certificate is issued per GSTIN for the month.
- d. In case where GST TDS certificate is not submitted penalty of Rs. 100 per day per certificate maximum of Rs. 5000 is provided.

Considering the above, followings are requested:

1. Particulars of GST TDS deducted by KOPT needs to be accepted at your end on the GSTIN portal on or before 15th of the month. On acceptance of the particulars, GST TDS certificate, as available on GSTIN portal, may be downloaded for your records.

2. Any penalty consequence on KOPT in generation of TDS certificate due to delay in acceptance of GST TDS particulars on portal shall be on your account.
3. For any discrepancy in the particulars appearing in your GSTR-2A/ GSTR-4A, it is requested to contact immediately to the concerned officials issuing the work order / purchase order on or before 15th of the month.

Please note that our GST TDS registration number in the state of West Bengal is 19AAAJK0361L1DC and is for the purpose of deduction of GST TDS only. This number will be visible against GST TDS amount populated to you for acceptance and generation of TDS certificate.

GST TDS registration number in no case should be used for raising supply invoice on KOPT.

We are delighted to have you as valued business partner.

Thanking you,

Yours faithfully,

For Kolkata Port Trust


FA&CAO