

ମହାନଦୀ କୋଲ୍‌ଫିଲ୍ଡ୍‌ସ୍ ଲିମିଟେଡ୍
महानदी कोलफील्ड्स लिमिटेड
Mahanadi Coalfields Limited
(A subsidiary of Coal India Limited)

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MCL

No. MCL/SBP/GM(M&S/2018/ 1298

Date :06.11.2018

NOTICE

SUB: - Discontinuance of deduction of 2% TDS deducted on GST on coal advance.



The CBITC has issued an important Notification (bearing no. 61/2018-Central Tax, dated 5th November, 2018) whereby the requirement to deduct TDS under GST laws for supply of goods and services by a PSU to another PSU has been dispensed with. The said notification would be applicable w.e.f 1st October, 2018.

In the said notification, after the proviso, the following proviso shall be inserted, namely:-

“Provided further that nothing in this notification shall apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking, whether or not a distinct person, with effect from 1st day of October, 2018.”

Therefore, all the PSU coal buyers are no more required to make deduction of 2% TDS under GST while making payment to MCL for coal value.

R. Saha
HOD (M&S) 6/11/18

MCL H.Q.

Copy to: GM (System) – with request to upload the same in MCL website under M&S notice.

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Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No. 61/2018 – Central Tax

New Delhi, the 5th November, 2018

G.S.R.(E).— In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 of the Central Goods and Services Tax Act, 2017 (12 of 2017), hereafter in this notification referred to as the said Act, the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 50/2018-Central Tax, dated the 13th September, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868(E), dated the 13th September, 2018, namely:—

In the said notification, after the proviso, the following proviso shall be inserted, namely:—

“Provided further that nothing in this notification shall apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking, whether or not a distinct person, with effect from the 1st day of October, 2018.” .

[F. No. CBEC/20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

Note:- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868 (E), dated the 13th September, 2018 and subsequently amended vide notification No. 57/2018-Central Tax, dated the 23rd October, 2018, published vide number G.S.R 1057(E), dated the 23rd October, 2018.