

TDS

TAX DEDUCTION AT SOURCE UNDER GST

GST Section

Commercial Tax HQ

Lucknow



Presentation Plan

- ❖ TDS, Deductor and Deductee, Provisions
- ❖ Payment of TDS
- ❖ Registration process

What is GST

- ▣ Goods and Services Tax (GST) is one indirect tax for whole nation, which will make India one unified market. GST is a single tax on the supply of goods and services, right from the manufacturing to the consumer. Credits of input tax paid at each stage will be available in the subsequent stage of value addition, which makes GST essentially a tax on value addition at each stage.

Under GST there are three major taxes i.e. IGST, CGST & SGST

- ▣ Type of taxes
- ▣ IGST- charged on inter- state transaction.
- ▣ CGST- charged for supply of goods & services within state.
- ▣ SGST- charged for supply of goods & services within state.
- ▣ $IGST = CGST + SGST$

Introduction to the concepts of “the deductor” & “the deductee”

- ❖ As per section 51, Notwithstanding anything to the contrary contained in this Act, the Govt. may mandate *“the deductor” to deduct tax at such rate under certain conditions from the payment made or credited to the “the deductee”*

- ❖ *Who shall be a “Deductor”?*
 - (a) A deptt. or estbt. of the Central Govt. or State Govt.; or
 - (b) Local authority; or
 - (c) Governmental agencies; or
 - (d) *such persons or category of persons as may be notified by the Govt. on the recommendations of the Council,*

u/s 51 (1) *Notwithstanding anything to the contrary contained in this Act, the Govt. may mandate,–*

- (a) a deptt. or estbt. of the Central Govt. or State Govt.; or
- (b) local authority; or
- (c) Governmental agencies; or
- (d) *such persons or category of persons as may be notified by the Govt. on the recommendations of the Council.*

❖ ***“the deductor”***

to deduct tax at the rate of

(A) For Intra state Supply-

1- CGST

@1%

2- SGST

@1%

(B) For Inter state Supply

IGST

@2%

from the payment made or credited to the

❖ ***“the deductee”*** (supplier of taxable goods / services)

Where the total value
of such supply

*Under a
contract*

> 2,50,000

Exclusion clause:-

Provided that no deduction shall be made if the location of the supplier and the place of supply is in a State/UT which is different from the State/UT of registration of the recipient.

Determination of the value of Supply for deduction-

For the purpose of deduction of tax specified above, the value of supply shall be taken as the amount excluding the central tax, State tax, Union territory tax, integrated tax and cess indicated in the invoice.

ILLUSTRATION

Selling Price of 10 Computers @ Rs. 30,000.00	Rs. 3,00,000.00
If the rate of tax (CGST) on computers is 9% CGST @ 9%	Rs. 27,000
If the rate of tax (SGST) on computers is 9% SGST @ 9%	Rs. 27,000
Total Invoice value	Rs. 3,54,000

- In this illustration , for TDS , DDOs will have to deduct CGST @ 1% and SGST @ 1% , in case of Intra-state supply , i.e. Amount of tax to be deducted =
CGST 1% on Rs. 3,00,000 = Rs. 3,000.00
SGST 1% on Rs. 3,00,000 = Rs. 3,000.00
- In case of Inter-state supply , amount of tax to be deducted =
IGST 2% on Rs. 3,00,000 = Rs. 6,000.00

u/r-66 -Form & Manner of Submission of Return by a person required to deduct Tax at Source

- (1) Every registered person required to deduct tax at source under section 51 shall furnish a return in **FORM GSTR-7** electronically through the Common Portal.
- (2) The details furnished by the deductor u/s/r-(1) shall be made available electronically to each of the suppliers in **Part C of FORM GSTR-2A & FORM GSTR-4A** on the Common Portal after the due date of filing of **FORM GSTR-7**.
- (3) The certificate referred to in sub-section (3) of section 51 shall be made available electronically to the deductee on the Common Portal in **FORM GSTR-7A** on the basis of the return furnished under sub-rule (1).

❖ TDS to be deposited by 10th of the next month

u/s 51(2) The amount deducted as tax under this section shall be paid to the Government by the deductor within ten days after the end of the month in which such deduction is made, in such manner as may be prescribed.

{GSTR 07}

✓ Note:- If a deductor fails to do so, there are provisions of Late fee, Interest & Penalty.

❖ Levy of Late fee on failing to furnish the reqd detail@ Rs 100 per day

u/s 47(1) If any Regtd. person fails to furnish the details ..or returns required under section 39/45 by the due date shall pay a *late fee* of Rs 100 for every day during which such failure continues subject to a maximum amount of Rs 5000.

❖ *Certificate in form of GSTR 7A to be made available electronically*

u/s 51(3) The deductor shall furnish to the deductee a *certificate* mentioning therein the contract value, rate of deduction, amount deducted, amount paid to the Government and such other particulars in such manner as may be prescribed.

❖ *Late fee after 5 days@ Rs 100 per day*

u/s 51(4) If any deductor fails to furnish to the deductee the certificate, after deducting the tax at source, within 5 days of crediting the amount so deducted to the Govt, the deductor shall pay, by way of a *late fee*, a sum of *Rs 100 per day* from the day after the expiry of such five days period until the failure is rectified, *subject to a maximum amount of Rs 5000.*

(5) The deductee shall claim credit, in his electronic cash ledger, of the tax deducted and reflected in the return of the deductor furnished under sub-section (3) of section 39, in such manner as may be prescribed.

{GSTR 2A, Part C}

(6) If any deductor fails to pay to the Government the amount deducted as tax under sub-section (1), he shall pay *interest @ 18%* in accordance with the provisions of sub-section (1) of section 50, in addition to the amount of tax deducted.

(7) As per Section 122(1)(v)-

If a Deductor fails to deduct the Tax in accordance with the provisions of sec.51(1) or deducts less than the amount required to be deducted under this subsection, or,

Where he fails to pay to the Govt. , the amount deducted as Tax (u/s 51(2))

In such cases, Deductor shall be liable to pay a Penalty of Rs. 10,000.00 or an amount equivalent to the tax evaded or the tax not deducted u/s 51 or short collected or collected but not paid to the Govt, whichever is higher.

(8) Simultaneously, the determination of the amount in default under this section shall be made in the manner specified in section 73 or section 74.

(p.s- Penalty u/s 73(9) is 10% of the tax/TDS or 10,000, whichever is higher.)

(p.s- Penalty u/s 74(9) = 100% of the tax/TDS as the case may be not deposited / short deposited .)

Form GSTR-7

[See rule 66 (1)]

Return for Tax Deducted at Source

Year				
Month				

1.	GSTIN																		
2.	(a) Legal name of the Deductor	Auto Populated																	
	(b) Trade name, if any	Auto Populated																	

3. Details of the tax deducted at source

(Amount in Rs. for all Tables)

GSTIN of deductee	Amount paid to deductee on which tax is deducted	Amount of tax deducted at source		
		Integrated Tax	Central Tax	State/UT Tax
1	2	3	4	5

4. Amendments to details of tax deducted at source in respect of any earlier tax period

Original details			Revised details				
Month	GSTIN of deductee	Amount paid to deductee on which tax is deducted	GSTIN of deductee	Amount paid to deductee on which tax is deducted	Amount of tax deducted at source		
					Integrated Tax	Central Tax	State/UT Tax
1	2	3	4	5	6	7	8

5. Tax deduction at source and paid

Description	Amount of tax deducted	Amount paid
1	2	3
(a) Integrated Tax		
(b) Central Tax		
(c) State/UT Tax		

6. Interest, late Fee payable and paid

Description	Amount payable	Amount paid
1	2	3
(I) Interest on account of TDS in respect of		
(a) Integrated tax		
(b) Central Tax		

(c) State/UT Tax		
(II) Late fee		
(a) Central tax		
(b) State / UT tax		

7. Refund claimed from electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated Tax						
(b) Central Tax						
(c) State/UT Tax						
Bank Account Details (Drop Down)						

8. Debit entries in electronic cash ledger for TDS/interest payment [to be populated after payment of tax and submissions of return]

Description	Tax paid in cash	Interest	Late fee
1	2	3	4
(a) Integrated Tax			
(b) Central Tax			
(c) State/UT Tax			

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Place:

Name of Authorised Signatory

Date:

Designation /Status



Form GSTR 7A

[See rule 66(3)]

Tax Deduction at Source Certificate

1. TDS Certificate No. –
2. GSTIN of deductor –
3. Name of deductor –
4. GSTIN of deductee–
5. (a) Legal name of the deductee -
(b) Trade name, if any –
6. Tax period in which tax deducted and accounted for in GSTR-7 –
7. Details of supplies Amount of tax deducted –

Value on which tax deducted	Amount of Tax deducted at source (Rs.)		
	Integrated Tax	Central Tax	State /UT Tax
1	2	3	4

Signature

Name

Designation

Office -

GSTR 2A, PART C

PART- C

7. TDS and TCS Credit (including amendments thereof) received

GSTIN of Deductor / GSTIN of e-Commerce Operator	Amount received / Gross Value	Sales Return	Net Value	Amount		
				Integrated Tax	Central Tax	State Tax /UT Tax
1	2	3	4	5	6	7
7A. TDS						
7B. TCS						

GSTR 4A

5. TDS Credit received

GSTIN of deductor	Gross value	Amount of tax	
		Central Tax	State/UT Tax
1	2	3	4

u/r 87-Payment of TDS- Electronic Cash Ledger

- (1) The electronic cash ledger under sub-section (1) of section 49 shall be maintained in **FORM GST PMT-05** for each person, liable to pay tax, interest, penalty, late fee or any other amount, on the Common Portal for crediting the amount deposited and debiting the payment therefrom towards tax, interest, penalty, fee or any other amount.
- (2) Any person, or a person on his behalf, shall generate a challan in **FORM GST PMT-06** on the Common Portal and enter the details of the amount to be deposited by him towards tax, interest, penalty, fees or any other amount.

- (3) The deposit u/s/r (2) shall be made through any of the following modes:
- Internet Banking through authorized banks;
 - Credit card or Debit card through the authorised bank;
 - National Electronic Fund Transfer (NeFT) or Real Time Gross Settlement (RTGS) from any bank;
 - Over the Counter payment (OTC) through authorized banks for deposits up to Rs. 10,000.00 per challan per tax period, by cash, cheque or demand draft.
 - Any other mode to be notified.

p.s.Since, DDO's normally don't have any Bank account, so practically they don't have the option of payment by Internet Banking & Credit/Debit cards ?!

Form GST PMT -06
[See rule 87(2)]
Challan for deposit of goods and services tax

CPIN	<<Auto Generated after submission of information>>	Date <<Current date>>	Challan Expiry Date --
------	--	-----------------------	------------------------

GSTIN	<<Filled in/Auto populated>>	Email address	<<Auto Populated>>
Name (Legal)	<<Auto Populated>>	Mobile No.	<<Auto Populated>>
Address	<<Auto Populated>>		

		Details of Deposit					(All Amount in Rs.)	
Government	Major Head	Minor Head						
		Tax	Interest	Penalty	Fee	Others	Total	
Government of India	Central Tax (---)							
	Integrated Tax (---)							
	CESS (---)							
	Sub-Total							
	State (Name)	State Tax (---)						
UT (Name)	UT Tax							

Mode of Payment (relevant part will become active when the particular mode is selected)

e-Payment

(This will include all modes of e-payment such as CC/DC and net banking. Taxpayer will choose one of this)

Over the Counter (OTC)

Bank (Where cash or instrument is proposed to be deposited)

Details of Instrument

Cash

Cheque

Demand Draft

NEFT/RTGS

Remitting bank

Beneficiary name

GST

Beneficiary Account Number (CPIN)

<CPIN>

Name of beneficiary bank

Reserve Bank of India

Beneficiary Bank's Indian Financial System Code (IFSC)

IFSC of RBI

Amount

Note: Charges to be separately paid by the person making payment.

Particulars of depositor

Name

Designation/ Status (Manager, partner etc.)

Signature

Date

Paid Challan Information

GSTIN

- Restriction for deposit up to Rs 10,000 per challan in case of an OTC payment shall not apply to deposit to be made by Govt Deptts or any other deposit to be made by persons as may be notified by the Commissioner in this behalf;
- *Provided further that the challan in FORM GST PMT-06 generated at the Common Portal shall be valid for a period of fifteen days.*
- *Explanation.*– For making payment of any amount indicated in the challan, the commission, if any, payable in respect of such payment shall be borne by the person making such payment.

Registration requirements

- Mandatory Registration *of Deductor* u/s 24(vi) & Rule 12

p.s. as per Sec. 24-

“Notwithstanding anything contained u/s 22(1), the following categories of persons shall be required to be registered under this Act,--

- ✓ *(vi) persons who are required to deduct tax under section 51, whether or not separately registered under this Act;*
- To apply online in *FORM GST REG-07* for grant of registration through the GST Portal (*www.gst.gov.in*), either directly or from a Facilitation Centre notified by the Commissioner

- Valid PAN/TAN based Registration
- Online Registration process
- Applicant must have a valid E-mail Id and a valid mobile number
- Registration Application to be signed electronically using Class 2 & above DSC or Aadhar based E-Signature or EVC
- The proper officer may grant registration after due verification and issue a certificate of registration in **FORM GST REG-06** within three working days from the date of submission of application.

Amendment of Registration

- If there is any change in the particulars furnished in the application of registration (FORM GST REG-07)
- DDOs need to submit an online application in FORM GST REG-14 alongwith supporting documents for amendment of registration.
(i.e. change in name and personal informatgion of DDO such as TAN , Address , Mob. No. , etc.)

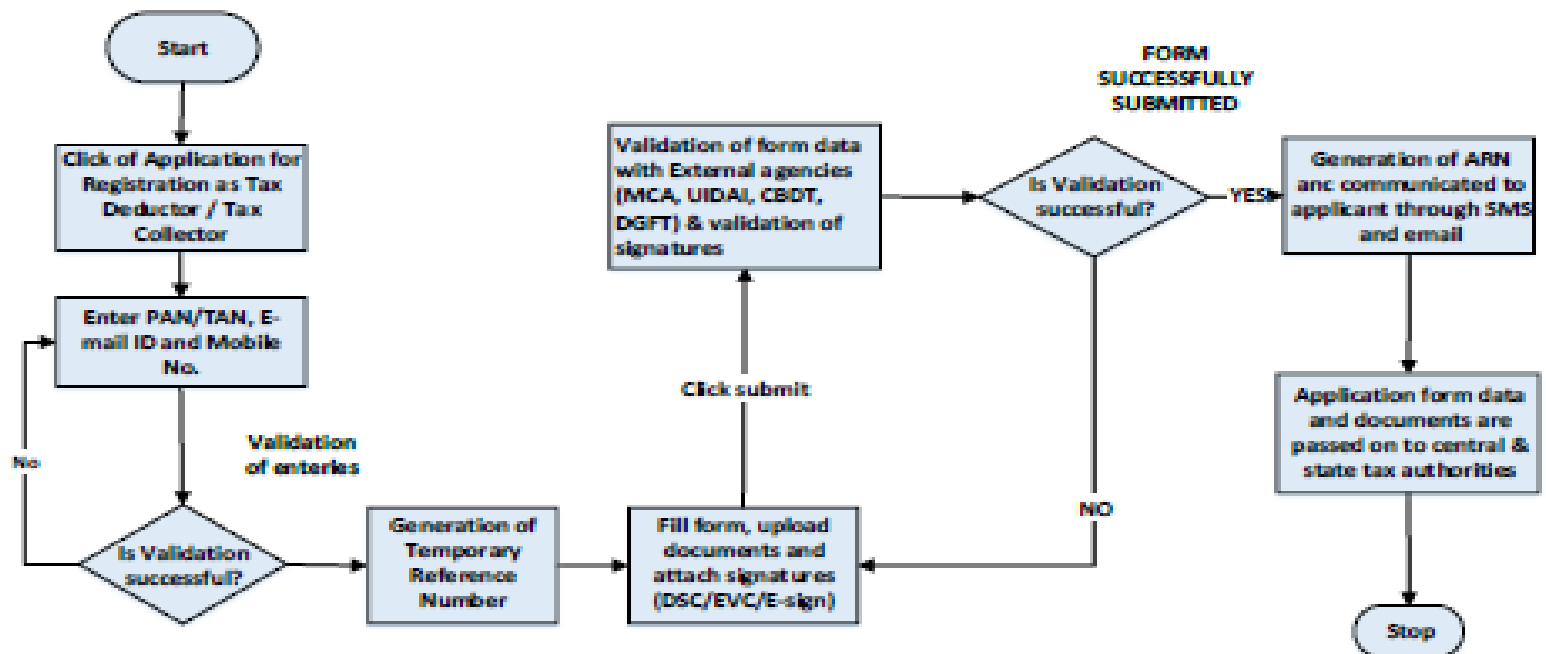
Cancellation of Registration

- ▣ If the proper officer is satisfied that the Tax Deductor is no longer liable to deduct tax at source under Section 51 , he may cancel the Registration and such cancellation shall be communicated to the said person electronically in FORM GST REG-08 .
- ▣ Before cancellation of registration , proper officer shall serve a show cause notice requiring him to give reply in seven working.

How to apply as Tax Deductor?

2.1 Applying for Registration as Tax Deductor on the GST Portal

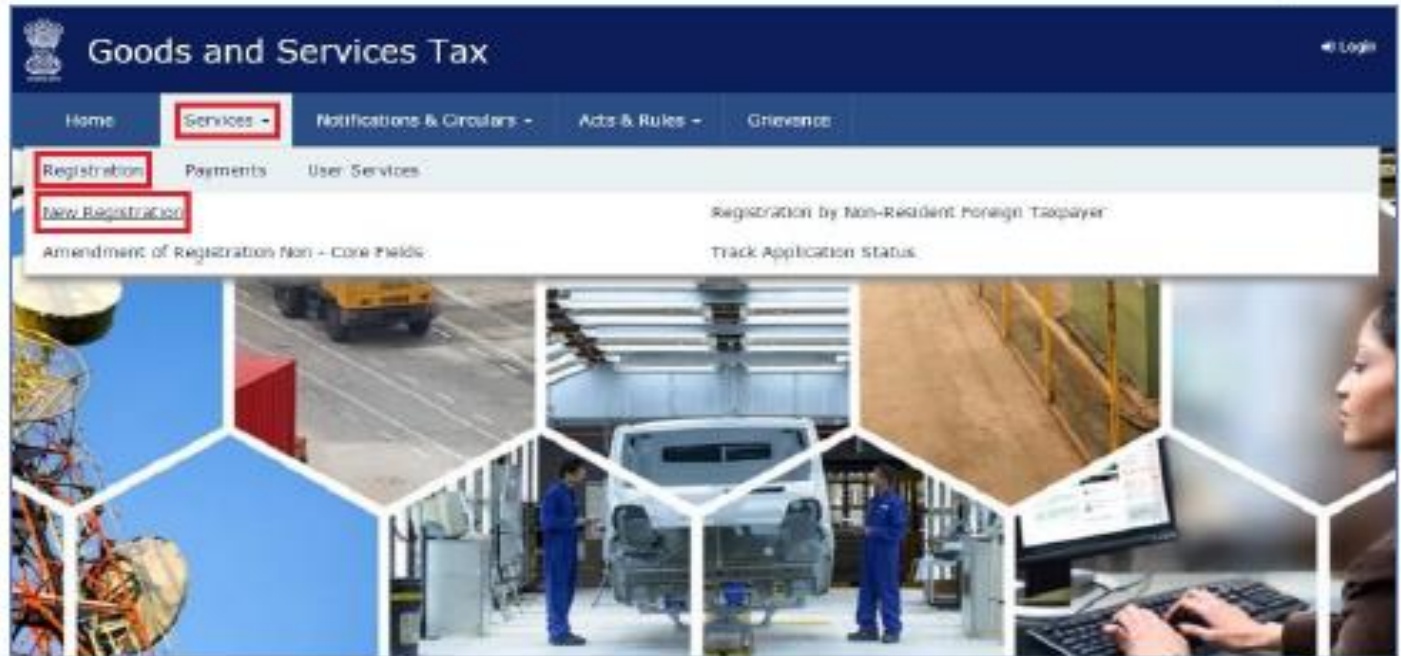
How can I apply for Registration as Tax Deductor?



What are the steps involved in applying for Registration as a Tax Deductor on the GST Portal?

For registering yourself as a Tax Deductor on the GST Portal, perform the following steps:


1. Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed.
2. Click the REGISTER NOW link.
Alternatively, you can also click Services > Registration > New Registration option.



The Application form is divided into two parts as Part A and Part B.

Part A:

3. The New Registration page is displayed. Select the New Registration option.

 **Goods and Services Tax** ← Login

Home **Services** Notifications & Circulars Acts & Rules Grievance

Home: Registration English

1 **2**
New Registration OTP Verification

New Registration

* Indicates mandatory fields

New Registration Temporary Reference Number (TRN)

I am a *

State/UT *

District *

Legal Name of the Business (As recorded in TRN) *

Permanent Account Number (PAN) *

Email Address *

OTP will be sent to this Email Address

Mobile Number *

Separate OTP will be sent to this mobile number

PROCEED

- In the I am a drop down list, select the Tax Deductor as the type of taxpayer to be registered.



New Registration

• indicates mandatory fields

New Registration Temporary Reference Number (TRN)

I am a •

Tax Deductor	▼
Select	
Taxpayer	
Tax Deductor	
Tax Collector (e-Commerce)	
GST Practitioner	
Non Resident Taxable Person	
Other Notified Person	

Legal Name of the Tax Deductor (As mentioned in PAN) •

I have a

Permanent Account Number (PAN)
 Tax Deduction Account Number (TAN)

Permanent Account Number (PAN) •

[If you don't have PAN, Click here to apply](#)

New Registration

* indicates mandatory fields

New Registration Temporary Reference Number (TRN)

I am a *

TAX DEDUCTOR ▼

State/UT *

Select ▼

District *

SELECT ▼

Legal Name of the Tax Deductor (As mentioned in PAN) *

Enter Legal Name of Business

I have a

- Permanent Account Number (PAN)
 Tax Deduction Account Number (TAN)

Permanent Account Number (PAN) *

Enter Permanent Account Number (PAN)

ⓘ If you don't have PAN, Click here to apply

Eg: A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

Email Address *

Enter Email Address

ⓘ OTP will be sent to this Email Address

Mobile Number *

+91 Enter Mobile Number

ⓘ Separate OTP will be sent to this mobile number

Type the characters you see in the image below *



Part A of Registration Form

Form GST REG-07

[See rule 12(1)]

Application for Registration as Tax Deductor at source (w/s 51) or Tax Collector at source (w/s 52)

State /UT-

District -

Part -A

(i)	Legal Name of the Tax Deductor or Tax Collector(As mentioned in Permanent Account Number/ Tax Deduction and Collection Account Number)	
(ii)	Permanent Account Number (Enter Permanent Account Number of the Business; Permanent Account Number of Individual in case of Proprietorship concern)	
(iii)	Tax Deduction and Collection Account Number (Enter Tax Deduction and Collection Account Number, if Permanent Account Number is not available)	
(iv)	Email Address	
(v)	Mobile Number	

Note - Information submitted above is subject to online verification before proceeding to fill up Part-B.

Note:- TRN will be valid for 15 days

Goods and Services Tax Login

Home **Services** Notifications & Circulars Acts & Rules Grievance

Home > Registration English

Meet Customers: OTP Verification:

New Registration: * Indicates mandatory fields

New Registration Temporary Reference Number (TRN)

Temporary Reference Number (TRN) *

Type the characters you see in the image below *



Goods and Services Tax Logout

Dashboard **Services** Notifications & Circulars Acts & Rules Grievance

Dashboard English

My Saved Application

Creation Date	Form No.	Form Description	Expiry Date	Status	Action
16/06/2017	GST REG-07	Application for Registration as Tax Deductor at Source under Section <...> of the Goods and Service Tax Act, 2017	01/07/2017	Draft	

Track Application Status
No Records Found

On the top of the page, there are five tabs as-

- ❖ Business details**
 - ❖ Drawing and Disbursing Officer**
 - ❖ Authorized Signatory**
 - ❖ Office Address of Tax Deductor**
 - ❖ Verification**
- ✓ Click each to enter the details**

Application Type

TDS Application

Last Modified

16/06/2017

Due Date to Complete

01/07/2017

Profile

15%



System Details



Entry and Signing Officer



Authorized Signatory



Office Address of Tax Deductor



Verification

Applicant Details

* indicates mandatory fields

Legal Name of the Tax Deductor

TANNAY ADISHCH SAHAY

Email Address

tannayasahay@gmail.com

Mobile Number

0071134177

Permanent Account Number (PAN)

CVDP5591BK

Type of Registration

Tax Deductor

Trade Name

Trade name, if any

Constitution of Business*

Select

Date of Liability to Deduct / Collect Tax*

DD/MM/YYYY

Jurisdiction Details

Name of the State

Bihar

State Jurisdiction*

Ward

District*

South West Darbhanga

Sector / Circle / Ward / Charge / Unit*

Select

Confer Jurisdiction

Refer the link [for Confer Jurisdiction](#)

Commissioner's Code*

Select

Division Code*

Select


Range Code*

Select

BACK

SAVE & CONTINUE

Details of drawing & Disbursing officer



Goods and Services Tax

Logout

[Dashboard](#) | [Services](#) | [Notifications & Circulars](#) | [Acts & Rules](#) | [Grievance](#)

Home > TDS-TCS Registration English

Application Type	Last Modified	Due Date to Complete	Profile
TDS Application	16/06/2017	01/07/2017	58%

Business Details | Drawing and Disbursing Officer | Authorized Signatory | Other Address of Tax Deductor | Verification

Details of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax/collecting tax * indicates mandatory fields

Personal Information

Name of Person

First Name *	Middle Name	Last Name
<input type="text" value="Enter First Name"/>	<input type="text" value="Enter Middle Name"/>	<input type="text" value="Enter Last Name"/>

Name of Father

First Name *	Middle Name	Last Name
<input type="text" value="Enter First Name"/>	<input type="text" value="Enter Middle Name"/>	<input type="text" value="Enter Last Name"/>

Date of Birth * Mobile Number | Email Address * |

<input type="text" value="DD/MM/YYYY"/>	+91 9871134177	<input type="text" value="tanmayshay@gmail.com"/>
---	----------------	---

Gender * Telephone Number (with STD Code) * |

<input type="radio"/> Male <input type="radio"/> Female <input type="radio"/> Others	<input type="text" value="STD"/> <input type="text" value="Enter Telephone Number"/>
--	--

* Indicates mandatory fields

Details of Authorized Signatory

Primary Authorized Signatory

Personal Information

Name of Person

First Name *

Enter First Name

Middle Name

Enter Middle Name

Last Name

Enter Last Name

Name of Father

First Name *

Enter First Name

Middle Name

Enter Middle Name

Last Name

Enter Last Name

Date of Birth *

DD/MM/YYYY

Mobile Number *

+91 - 9871134177

Email Address *

tanmaysahay@gmail.com

Gender *

Male
 Female
 Others

Telephone Number (with STD Code) *

STD Enter Telephone Number

Identity Information

Designation / Status *

Enter Designation

Director Identification Number

Enter DIN Number

Are you a citizen of India?

Permanent Account Number (PAN) *

Enter Permanent Account Number (PAN)

Passport Number (In case of Foreigner)

Enter Passport Number

Aadhaar Number

Enter Aadhaar Number

ⓘ If you provide your Aadhaar here, you can sign your forms/returns using e-Sign based on Aadhaar without requirement of Digital Signature.

Residential Address

Building No. / Flat No. *

Enter Building No. / Flat No. / Door No.

Floor No.

Enter Floor No.

Name of the Premises / Building

Enter Name of Premises / Building

Road / Street *

Enter Road / Street / Lane

City / Town / Locality / Village *

Enter Locality / Area / Village

State *

Select

District *

Select

PIN Code *

Enter PIN Code

Document Upload

Upload Photograph (of person whose information has been given above) *

ⓘ File with JPEG format is only allowed.

ⓘ Maximum file size for upload is 100 KB

No file chosen

OR

ⓘ You can use your device camera to take selfie photograph.

Application Type	Last Modified	Due Date to Complete	Profile
TDS Application	16/06/2017	01/07/2017	96%


 Business Details ✓


 Drawing and Discussing Officer ✓


 Authorized Signatory ✓


 Office Address of Tax Deductor


 Verification

Office Address of Tax Deductor

* Indicates mandatory fields

Address

Building No. / Flat No.* <input style="width: 95%;" type="text" value="Enter Building No. / Flat No. / Door No."/>	Floor No. <input style="width: 95%;" type="text" value="Enter Floor No."/>	Name of the Premises / Building <input style="width: 95%;" type="text" value="Enter Name of Premises / Building"/>
Road / Street* <input style="width: 95%;" type="text" value="Enter Road / Street / Lane"/>	City / Town / Locality / Village* <input style="width: 95%;" type="text" value="Enter Locality / Area / Village"/>	
State* <input style="width: 95%;" type="text" value="Delhi"/>	District* <input style="width: 95%;" type="text" value="South West Delhi"/>	PIN Code* <input style="width: 95%;" type="text" value="Enter PIN Code"/>
Latitude <input style="width: 95%;" type="text"/>	Longitude <input style="width: 95%;" type="text"/>	

Contact Information

Office Email Address* <input style="width: 95%;" type="text" value="tanmayshav@gmail.com"/>	Office Telephone Number (with STD Code)* <input style="width: 20%;" type="text" value="STD"/> <input style="width: 70%;" type="text" value="Enter Telephone Number"/>	Mobile Number* <input style="width: 20%;" type="text" value="+91"/> <input style="width: 80%;" type="text" value="9871134177"/>
Office FAX Number (with STD Code) <input style="width: 20%;" type="text" value="STD"/> <input style="width: 80%;" type="text" value="Enter Fax Number"/>		

Have you obtained any other registrations under GST in the same State? <input checked="" type="radio"/> No	IEC (Importer Exporter Code), if applicable <input style="width: 95%;" type="text"/>
--	--

Nature of possession of premises* Please Select <input style="width: 95%;" type="text" value="Select"/>	Document Upload Proof of Address of Tax Deductor* <input style="width: 95%;" type="text" value="Select"/> <ul style="list-style-type: none"> * File with PDF or JPEG format is only allowed. * Maximum file size for upload is 1 MB <input type="button" value="Choose File"/> No file chosen
--	---

Application Type	Last Modified	Due Date to Complete	Profile
TDS Application	16/06/2017	01/07/2017	100%

Business Details	Drawing and Disbursing Officer	Authorized Signatory	Office Address of Tax Deductor	Verification
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Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory*

Place*

Designation / Status: DDO

Date: 16/06/2017

You can track the status of your application using the Services > Registration > Track Application Status command.

❖ *In Case of DSC:*

- Click the SUBMIT WITH DSC button.
- Click the PROCEED button.

❖ *Note:*

- Make sure your DSC dongle is inserted in your laptop/ desktop.
- Make sure emSigner (from eMudra) is running on your laptop/ desktop with administrator permissions.

❖ *To check if the emSigner is running on your laptop/ desktop, perform the following steps:*

1. Click the item tray.
2. Double click the emSigner icon.
3. Click the Hide Service button to minimize the dialog box.

❖ *Select the certificate and click the SIGN button.*

Note: To view the details of your DSC, click the View Certificate button.

You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.

❖ *In Case of E-Signature:*

- Click the SUBMIT WITH E-SIGN button.
- In the Declaration box, click the AGREE button.

Note: OTP will be sent to your e-mail address and mobile phone number registered with Aadhaar.

- Verify Aadhaar OTP screen is displayed. Enter the OTP received on your e-mail address and mobile phone number registered with Aadhaar.
- Click the CONTINUE button.

❖ *In Case of Electronic Verification Code:*

- Click the SUBMIT WITH E-SIGN button.
- In the Declaration box, click the AGREE button.

Note: OTP will be sent to your e-mail address and mobile phone number registered with Aadhaar.

- Verify Aadhaar OTP screen is displayed. Enter the OTP received on your e-mail address and mobile phone number registered with Aadhaar.
- Click the CONTINUE button.

❖ *The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.*

✓ **For** further queries and free of cost assistance, one may contact the **GST Helpdesk**, setup in Commercial Tax Office Building, located near you.



Thank You

