



# दक्षिणांचल विद्युत वितरण निगम लिमिटेड

(उ०प्र० सरकार का उपक्रम)

(ऊर्जा भवन, 220 के०वी० विद्युत उपकेन्द्र सिकन्दरा, बाई पास रोड, आगरा-282007)

CIN: U31200UP2003SGC027460 | E-mail: gstdvvn@gmail.com |

GSTIN: 09AACCD0695D1ZS

पत्रांक : २५५ /द०वि०वि०नि०लि०/आगरा/जी०एस०टी०

दिनांक २६ /०३/२०१९

मुख्य अभियन्ता (वितरण)/ (सामग्री प्रबन्ध- I/ II )  
(तकनीकी)/ (वाणिज्य)/ (जानपद)/ (प्रशासन),  
दक्षिणांचल विद्युत वितरण निगम लिमिटेड,  
आगरा/आगरा-द्वितीय/अलीगढ़/कानपुर/झाँसी/बाँदा।

अधीक्षण अभियन्ता (भण्डार)/  
अधिसासी अभियन्ता (विद्युत भण्डार खण्ड)  
दक्षिणांचल विद्युत वितरण निगम लिमिटेड,  
आगरा/अलीगढ़/कानपुर/झाँसी/बाँदा।


विषय :- Income Tax- Tax Collected at source (TCS) पर GST के सम्बन्ध में - शुद्धि पत्र।

## 1- Corrigendum to Circular No. 76/50/2018-GST

कृपया पत्र संख्या 86/द०वि०वि०नि०लि०/आगरा/जी०एस०टी० दिनांक 02.02.2019 का सन्दर्भ ग्रहण करें, जिसमें Income Tax- Tax Collected at source (TCS) पर जी०एस०टी० के सम्बन्ध में दिशा-निर्देश दिये गये थे। कथित दिशा-निर्देश के बिन्दु संख्या- 2 पर Circular No. 76/50/2018-GST दिनांक 31.12.2018 के अन्तर्गत यह स्पष्ट किया गया था कि ऐसे प्रकरण जहाँ Income Tax- Tax Collected at source (TCS) का प्राविधान है, वहाँ Taxable Value में TCS को शामिल कर जी०एस०टी० चार्ज किया जायेगा।

परन्तु वित्त मंत्रालय, भारत सरकार के F.No. CBEC-20/16/04/2018-GST dated 07 March, 2019 (प्रति सलंगन) द्वारा Circular No. 76/50/2018-GST से सम्बन्धित शुद्धि पत्र जारी किया है, जिसके अन्तर्गत यह स्पष्ट किया गया है कि ऐसे प्रकरण जहाँ Income Tax- Tax Collected at source (TCS) का प्राविधान है, वहाँ Taxable Value में TCS को शामिल न करते हुए जी०एस०टी० चार्ज किया जायेगा।


अतः पत्रांक 86/द०वि०वि०नि०लि०/आगरा/जी०एस०टी० दिनांक 02.02.2019 के बिन्दु संख्या- 2 में दर्शायी गयी GST एवं TCS (Income Tax) की गणना के स्थान पूर्व व्यवस्था लागू रहेंगी।

  
(के०सी० पाण्डेय)  
निदेशक (वित्त)

पत्रांक /द०वि०वि०नि०लि०/आगरा/जी०एस०टी०/दिनांक /०३/२०१९

प्रतिलिपि निम्नलिखित को उपरोक्तानुसार सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित :-

1. निदेशक (तकनीकी/वाणिज्य/का०प्र० एवं प्रशा०), द०वि०वि०नि०लि०, आगरा।
2. उप महाप्रबन्धक (वित्त), IPDS/RGGVY12<sup>th</sup> Plan/DDUGJY/सौभाग्य योजना, द०वि०वि०नि०लि०, आगरा।
3. समस्त अधीक्षण अभियन्ता, द०वि०वि०नि०लि०।
4. समस्त उपमुख्य लेखाधिकारी, द०वि०वि०नि०लि०।
5. समस्त अधिसासी अभियन्ता/आहरण एवं वितरण अधिकारी, द०वि०वि०नि०लि०।
6. लेखाधिकारी (मुख्यालय भुगतान), द०वि०वि०नि०लि०, आगरा।

  
(के०सी० पाण्डेय)  
निदेशक (वित्त)

Corrigendum to Circular No. 76/50/2018-GST

F.No. 20/16/04/2018 -GST  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs  
GST Policy Wing

New Delhi, Dated the 7<sup>th</sup> March, 2019

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/  
Commissioners of Central Tax (All)

The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Subject: Corrigendum to Circular No. 76/50/2018-GST dated 31<sup>st</sup> December, 2018  
issued vide F.No. CBEC- 20/16/04/2018-GST- Reg.**

Vide serial number 5 of Circular No. 76/50/2018-GST dated 31<sup>st</sup> December, 2018, it was clarified that the taxable value for the purposes of GST shall include the Tax Collected at Source (TCS) amount collected under the provisions of the Income Tax Act, as the value to be paid to the supplier by the recipient is inclusive of the said TCS.

2. In the light of the representations received from the stakeholders, the matter has been re-examined in consultation with the Central Board of Direct Taxes (CBDT). The CBDT has clarified that Tax collection at source (TCS) is not a tax on goods but an interim levy on the possible "income" arising from the sale of goods by the buyer and to be adjusted against the final income- tax liability of the buyer.

3. Accordingly, in S. No. 5 of the Circular No. 76/50/2018-GST dated 31<sup>st</sup> December, 2018:

For

5.	What is the correct valuation methodology for ascertainment of GST on Tax collected at source (TCS) under the provisions of the Income Tax Act, 1961?	1. Section 15(2) of CGST Act specifies that the value of supply shall include "any taxes, duties cesses, fees and charges levied under any law for the time being in force other than this Act, the SGST Act, the UTGST Act and the GST (Compensation to States) Act, if charged separately by the supplier."
----	---	---

Corrigendum to Circular No. 76/50/2018-GST

		2. It is clarified that as per the above provisions, taxable value for the purposes of GST shall include the TCS amount collected under the provisions of the Income Tax Act since the value to be paid to the supplier by the buyer is inclusive of the said TCS.
--	--	--

Read

5.	What is the correct valuation methodology for ascertainment of GST on Tax collected at source (TCS) under the provisions of the Income Tax Act, 1961?	<p>1. Section 15(2) of CGST Act specifies that the value of supply shall include “any taxes, duties cesses, fees and charges levied under any law for the time being in force other than this Act, the SGST Act, the UTGST Act and the GST (Compensation to States) Act, if charged separately by the supplier.”</p> <p>2. For the purpose of determination of value of supply under GST, Tax collected at source (TCS) under the provisions of the Income Tax Act, 1961 would not be includible as it is an interim levy not having the character of tax.</p>
----	---	--

2. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

3. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)  
Principal Commissioner (GST)