



**Indian Institute of Technology Jodhpur**  
**Office of Accounts**

N.H. 62, Nagaur Road, Karwar, Jodhpur, INDIA  
Phone: (0291) 2801081; eMail: [account@iitj.ac.in](mailto:account@iitj.ac.in)

**Non deduction of TDS on GST when payment made to IIT Jodhpur**

Central Government vide its Notification No. 73/2018 -Central Tax, dated 31<sup>st</sup> December 2018 specified the certain cases where no TDS on GST is required to be deducted if the supply of goods or services or both is takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.

The following category of persons are covered under sub-section (1) of section 51 of the CGST act 2017: -

- a) An authority or board or any other body with 51% or more participation by way of equity or control
  - (i) Set up by an Act of Parliament or a State Legislature; or
  - (ii) Established by any Govt.
- b) Society established by the Central Govt. or State Govt. or a Local Authority under the Society Regulations Act, 1860
- c) Public Sector Undertakings
- d) Such persons or category of persons as may be notified by the government on the recommendations of the council

IIT Jodhpur is setup under the Institute of Technology Act 1961. Therefore the Institute is covered under sub clause (i) of clause (a) of subsection (1) of section 51 of CGST Act 2017. Therefore no TDS under GST should be deducted while making any payment against any supply of Goods or Services or Both to IIT Jodhpur.

Assistant Registrar (Accounts)

IIT Jodhpur



॥ सर्वे ज्ञानमये विज्ञानमयोऽपि ॥

**[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i)]**

**Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes and Customs  
Notification No.73/2018 – Central Tax**

**New Delhi, the 31<sup>st</sup> December, 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 amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 50/2018-Central Tax dated the 13<sup>th</sup> 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 13<sup>th</sup> September, 2018, namely:—

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

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”.

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

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

Note:- The principal notification No. 50/2018- Central Tax, dated the 13<sup>th</sup> September, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868 (E), dated the 13<sup>th</sup> September, 2018 and last amended vide notification No. 61/2018-Central Tax, dated the 05<sup>th</sup> November, 2018, published vide number G.S.R 1084(E), dated the 05<sup>th</sup> November, 2018.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i)]

**Government of India**  
**Ministry of Finance**  
**(Department of Revenue)**  
**Central Board of Indirect Taxes and Customs**  
**Notification No. 50/2018 – Central Tax**

New Delhi, the 13<sup>th</sup> September, 2018

**G.S.R. ....(E).—** In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 33/2017-Central Tax, dated the 15<sup>th</sup> September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1163 (E), dated the 15<sup>th</sup> September, 2017, except as respects things done or omitted to be done before such supersession, the Central Government hereby appoints the 1<sup>st</sup> day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

(a) an authority or a board or any other body, -

- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government,

with fifty-one per cent. or more participation by way of equity or control, to carry out any function;

(b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) public sector undertakings.

[F. No. 349/58/2017 GST(Pt.)]

(Gunjan Kumar Verma)  
Under Secretary to the Government of India