

OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS

No. 1, Staff Road, Secunderabad

Tel : 040-27898037

FAX: 040-27810499

No. IA/I/1305/GST Corr

Dated: 13th Dec 2017


IMPORTANT CIRCULAR

To
All AOs/SAOs of Main Office
All AO GEs
Officer I/c, AAO (A) Visakhapatnam.

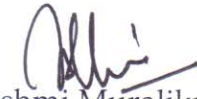
Subject: Exemption from Section 51 of CGST Act 2017 to Armed Forces – Reg.

A copy of the HQrs Office Letter No. IAW/9/9504/GST. Pt. I dated 7.12.2017 forwarding therewith a copy of Deptt of Revenue, CBEC (Policy Wing) GoI (MoF) Circular bearing No. 349/147/2017-GST dt 31.10.2017 is enclosed for information and necessary action. In the above Circular, it was conveyed that the request made to keep the Units of Army out of the purview of the requirement to register as Tax Deductor under Section 51 of the Central Goods and Services Tax Act 2017 was not acceded to.

DCDA (IA) has seen.


(B. Lakshmi Muralikrishna)
Sr. Accounts Officer (IA)

✓ Copy to: EDP (Local) - For uploading on CDA Secunderabad Website.


(B. Lakshmi Muralikrishna)
Sr. Accounts Officer (IA)



सत्यमेव जयते

Controller General of Defence Accounts
Ulan Batar Road, Palam, Delhi Cantt – 110010
Ph No. 011 – 25665592 FAX No. 011- 25674806.
(GST Cell)
E-Mail : cgdanewdelhi@nic.in



IAW/9/9504/GST.Pt-I

Dated: 07.12.2017

Circular

To,

All PCsDA/CsDA/PIFAs/IFAs/Service HQrs

Sub: Exemption from Section 51 of CGST Act, 2017 to Armed Forces-reg.

Please find enclosed a copy of Dept. of Revenue, CBEC, GST(Policy Wing), Gol(MoF) Circular bearing no. 349/147/2017-GST dt. 31st October, 2017 on the above mentioned subject received under MoD(Fin/GS) ID no. 30(10)/GS-II/2017 dt. 21.11.2017..

2. In the circular it is to intimate that the request made to keep the Units of Army out of the purview of the requirement to register as Tax Deductor under section 51 of the Central Goods and Services Tax Act, 2017(CGST Act) cannot be acceded to. This is for information and necessary action please.
3. This issues with the approval of Jt. CGDA(Pen).

ACGDA(GST Cell)

Copy to:

EDP Cell(Local)- for uploading on the website.

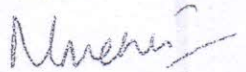
ACGDA (GST Cell)

Government of India
Ministry of Defence (Finance)
GS-II Section

CIRCULAR

Subject : Exemption from Section 51 of CGST Act,2017 to Armed Forces-reg.

Please find enclosed a copy of Mistry of Finance, Department of Revenue, CBEC,GST (Policy Wing) letter No. 349/147/2017-GST/161/1/11/17 dated 31.10.2017 on the subject cited above for information and necessary action.


(Mansi Mehta)
AFA (GS-II)

1. FP Directorate of Army.
2. FP Directorate of Navy
3. FP Directorate of Air Force
4. DG,NCC/DRDO/Border Road/Coast Guard/CGDA ✓

Ministry of Defence (Fin/GS-II) ID No 30(10)/GS-II/2017 dated 21.11.2017

63E

(Mansi Mehta)
A (GS-II)

F. No. 349/147/2017 - GST/161
 Government of India
 Ministry of Finance
 Department of Revenue
 CBEC, GST (Policy Wing)

Room No. 220-A,
 North Block, New Delhi
 Dated : 31st October, 2017

G226/FA-DS/2017
 03/11/17

To
 Shri Sanjay Mitra
 Defence Secretary,
 South Block,
 Ministry of Defence,
 New Delhi-110011

UN TO S FA (AN)
 Date 03/11/17
 1794
 Date 03/11/2017

रक्षा सचिव का कार्यालय
 आवृत्ति नं० 20/63
 दिनांक 02/11/17

Sir,

Subject : Exemption from Section 51 of CGST Act, 2017 to Armed Forces- reg.

FA(DS)

AS(JN) - Copy

Please refer to your DO letter no. 30(10)/GS-II/2017/92/Def Secy/17 dated 27th July, 2017 on above captioned subject.

1616/192001/FA(AN)
 6/11/17

2. It is to inform that the request made in your letter to keep the Units of Army out of the purview of the requirement to register as Tax Deductor under section 51 of the Central Goods and Services Tax Act, 2017 (CGST Act) cannot be acceded to.

This issues with the approval of Revenue secretary.

3/11
 ASE FA (AN)
 Stat. Adm
 4/11
 we may inform all concerned.

Yours faithfully,

(Signature)
 31/10/17

(Upender Gupta)

Commissioner (GST)

Copy :
 DFR (AS)