**SOP for handling payments of TDS-GST and Income Tax in PFMS**

**Payment of GST -E-payment case/Cheque: -**

1. Sanction for the gross amount will be created and at DDO level deduction of TDS-GST will be made in the following accounting heads which is available for deduction in the dropdown.

Grant -800

Major Head- 8659001010300

Object head -00

Category- 6

The payment of net amount will be done to benificiary from PFMS through normal three level processing at PAO either through cheque payment or e-payment.

1. DDO will Log in to GSTN portal for remittance of GST-TDS for single payment/monthly basis/quarterly basis and fill in the required information regarding deducted amount of GST TDS. A challan no. is generated with the CPIN number.
2. The payment for remittance of GST amount through PFMS can be handled either through e-payment or cheque payment.

**E-Payment Case**:- A new Vendor at PD level for e-payment needs to be created with CPIN no. as account number and IFSC of RBI for payment purpose.

**Cheque payment**:- A new vendor for the Authorized Bank needs to be created at PD level for making payment for GST.

1. PD will create sanction with sanction type as “Expenditure” for the gross amount and select the vendor created for TDS-GST payment with the following accounting heads under Sanction>Create Sanction

|  |  |  |  |
| --- | --- | --- | --- |
| Grant | Functional Head | Object head | category |
| 800 | 8659001010300 | 00 | 6 |

1. DDO will receive the sanction, generate bill and thereafter the bill will be moved for epayment/cheque as per prescribed process flow.

**For TDS- Income Tax payments**

Common sanction flow with the gross amount and the deduction at DDO level for income tax under grant 900 in Major head 0021 depending upon the tax deducted for employees or contractors. Short codes of all the relevant head are available in the drop down.

CGDA may share the details of accounting heads used in Defence for Income tax with the users. In case short code is not available for any head, DDO user can opt the option of “Others” and type the 15-digit accounting heads. If required request for creation of short code may be sent to help desk of PFMS at [pao2000@nic.in](mailto:pao2000@nic.in) with complete detail of functional heads with short code description.