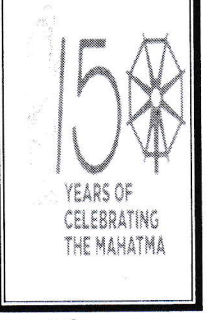




भारत सरकार / Govt of India
रक्षा मंत्रालय / Min of Defence
रक्षा लेखा नियंत्रक, नं.1, स्टाफ रोड, सिकंदराबाद 009 500 -
Controller of Defence Accounts
No.1, Staff Road, Secunderabad - 09
(ई-मेल/email: secd-miscsn-cda@nic.in)
दूरभाष/Tel: 040-27843385/Ext-209 फैक्स/Fax: 040-27810499



सं./No. M/7159/GST TDS/2020-21/Vol-III

दिनांक/dt. 28/07/2020.

सेवा में / To,

The Commdt,
MC EME
PIN-900453
Secunderabad

The GOC,
HQrs TASA,
Bollarum,
Secunderabad

The GOC
Hqrs 54 Inf Div
PIN-908454

The Commdt,
CDM,
Sainikpuri,
Secunderabad (ssoadm.cdmap@nic.in)

The DQA (R&S)
DGQ A Complex,
Karkana, Secunderabad (rs-dgqa@nic.in)

विषय/Sub: GST details in respect of units concerned- regarding.

संदर्भ /Ref : This office letter No.M/7136/Gen Corr, dated 05.03.2020.

Please refer this office letter cited above wherein all the Units/formations under the audit jurisdiction of CDA Secunderabad were requested to furnish the details of GST Registration in the requisite format. A few have responded and stated that GST registration in respect of Army Units is not applicable to Defence Units.

In this regard, your kind attention is invited to MoF, Deptt of Revenue, CBEC, GST (Policy Wing), New Delhi letter No.349/147/2017-GST/161 dated 31.10.2017 addressed to Defence Secy, MoD, New Delhi, which stipulates that keeping of 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) cannot be acceded to.

It is therefore, once again requested that GST registration number of your unit may please be furnished in the format given below, if registered already. If not registered, necessary action may be taken to get your unit registered as Tax Deductor under section 51 of the GST Act, as per MoF letter cited above and accordingly the details of GST registration may be furnished to this office for necessary action.

Name of the Unit	Unit Code	GST NO	Name of the Officer authorised for payment of GST with mail id	Remarks if any

All the Units/Formations down the line may kindly be instructed to submit the above information immediately.

Encl : As above .

sd/xxx
(के. राम नारायण चारी / K. Ram Narayana Chary)
वरिष्ठ लेखा अधिकारी (भंडार) / Senior Accounts Officer (M)

Copy to:

01. The Comdt
AOC Centre
PIN-900 453 (airawat789@gov.in)

For information and necessary action please.

02. The Comdt
1 EME Centre
Secunderabad

-do-

03. The Comdt
Artillery Centre
Hyderabad

-do-

04. The Cdr
76 Inf Bde
PIN-908076
C/o 56 APO

-do-

05. The Cdr
54 Inf Bde
PIN-908047
C/o 56 APO

-do-

06. The Cdr
54 Arty Bde
PIN-926954
C/o 56 APO

-do-

07. The Comdt
SDD
PIN-900453

-do-

08. The DDG
NCC Dte
T & AP Area
Secunderabad (ddg.andhra@nccindia.nic.in)

-do-

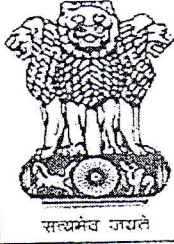
09. The Station Commander
Station Hqs Cell
Bollarum, Sec'bad

-do-

10. AO i/c
IT Section (Local)

For uploading in CDA website

[Signature]
(के. राम नारायण चारी / K. Ram Narayana Chary)
वरिष्ठ लेखा अधिकारी (भंडार) / Senior Accounts Officer (M)



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

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

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

रक्षा सचिव का कार्यालय
आवृत्ति नं० 20163
दिनांक 2/11/17

6236/FA-AS/2017
03/11/17

On 03/11/17
Dist. No. 1794
Date: 03/11/2017

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.

1016/Def Secy
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 (Reg)
we may inform all concerned.
4/11
4/11
ADD FA (AM)
Stat. Adm

Yours faithfully,

Upender Gupta
31/10/17
(Upender Gupta)

Commissioner (GST)

Copy :
DFR (AS)