

കൊച്ചി ശാസ്ത്ര സാങ്കേതിക സർവ്വകലാശാല
COCHIN UNIVERSITY OF SCIENCE AND TECHNOLOGY

Dated: 04.11.2020

CIRCULAR

Sub:- TDS on GST - reg.

Ref :- 1. Notification no. 73/2018 dated 31.12.2018
2. Circular No.Acctsl/A4/GST dtd 25.09.2018

It is noticed that certain agencies are deducting TDS on GST @ 2% (i.e., 2% on IGST or 1% on CGST & 1% on SGST) while making payment on services provided by CUSAT.

As per reference 1 above, no TDS on GST be deducted while making payment to the institutions set up by an Act of Parliament or State Legislature.

Since CUSAT is an institution set up by an enactment of Kerala State Legislature, we are eligible to receive full amount, without deducting TDS on GST, with respect to the invoices generated against the services provided.

All are requested to comply with the above.

Sudheer M S *
Finance Officer

To

1. All Heads/Directors/Principals of Departments/School/CUCEK/SOE
2. All JR/DR/AR/SO/PDO/Statistical Officer
3. PS to VC/PVC/PA to Registrar/CE/FO
4. Day File/Stock File/File Copy

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