

കൊച്ചി ശാസ്ത്ര സാങ്കേതിക സർവ്വകലാശാല  
COCHIN UNIVERSITY OF SCIENCE AND TECHNOLOGY

No. ACNTS1/A4/ GST TDS /2023-24

KOCHI-22

Dated: 19.01.2024

**CIRCULAR**

Sub:- GST - TDS - Inter State Sale - Clarifications as to the applicability of Section 51 - Proviso  
- reg.

The undersigned has received several requests and queries as to the applicability of Section 51 of the Central GST Act on certain interstate transactions and its exemption from the levy of GST TDS on them. Proviso to Section 51 of CGST Act is read as follows.

"Provided that no deduction shall be made if the location of the supplier and place of supply is in a State or Union territory which is different from the State or as the case may be, Union territory of registration of the Recipient ".

The matter has been examined and referred for the expert opinion of the Tax Auditors of the University. Now it is being clarified that, the University being situated in State of Kerala and place of supply is always be in Kerala, GST TDS shall be deducted on all transactions when the taxable payment exceeds two lakh fifty thousand rupees. All are requested to strictly adhere to the provisions without fail.

**Sudheer M S \***

Finance Officer

\* This is a computer generated document. Hence no signature is required.