

**GOVERNMENT OF WEST BENGAL**  
**PANCHAYATS & RURAL DEVELOPMENT DEPARTMENT**  
9<sup>TH</sup> FLOOR, JOINT ADMINISTRATIVE BUILDING  
BLOCK HC, PLOT 7, SECTOR – III,  
SALT LAKE CITY, KOLKATA – 700 106

*Memo No.4247(23) -RD/P/NREGA/18S-07/06 (Pt-1)*

*Dated:16.08.2017*

From: Dibyendu Sarkar  
Commissioner to the Panchayats and Rural Development Department

To: The Principal Secretary, GTA  
The District Magistrate & District Programme Co-ordinator (ALL)  
The Additional Executive Officer, Siliguri Mahakuma Parishad

**Sub- Clarifications regarding Material Bill under GST**

Madam/Sir,

Kindly note that after introduction of Goods and Services Taxes ACT 2017, there are confusions amongst the programme implementing agencies, Gram Panchayats and other authorities receiving goods and services for implementation of MGNREGA. In this connection, you are requested to kindly issue necessary instructions to all the institution / agency dealing with MGNREGA fund to obtain the details of GST charged from the supplier of the goods and services. The Gram Panchayats, Other institutions and agencies are not supposed to deduct any taxes as part of GST from the supplier. It is the responsibility of the supplier to indicate the amount charged as GST and pay the amount collected as GST to appropriate authority at the State and Centre Level. However, in MGNREGA the portal has enabled a provision for entering details of GST to be paid by the vendor on the goods and services received by the PIA and other authorities. This is only an entry in the database to ascertain the amount of GST charged upon the goods and services received for implementation of MGNREGA. The Gram Panchayats and other implementing agencies to follow certain steps as enumerated below

- 1) No GST to be deducted from the supplier. It is the responsibility of the supplier to submit the GST charged in the material bill to the appropriate authority. The supplier will be paid the full amount of the material bill submitted including the GST charged.
- 2) On receipt of a material bill, ascertain whether GST has been charged and if so at which rate.
- 3) If GST has been charged, the material bill must have the GSTIN printed on the material bill.
- 4) Verify the GSTIN of the supplier from the website of appropriate authority [Link is given separately]
- 5) If the supplier has given genuine GSTIN, ascertain the rates of the Goods and Services provided in relation to the slab in which taxes are charged by the supplier. There are specific charts for verification of rates which are provided along with letter. The GST rates are revised time to time. PIAs must check the GST website of the Government of India for revised rates.

6) If there is any variation in the slab as to which it should have been charged to which it has already been charged, the material bill may be rectified as per government process.

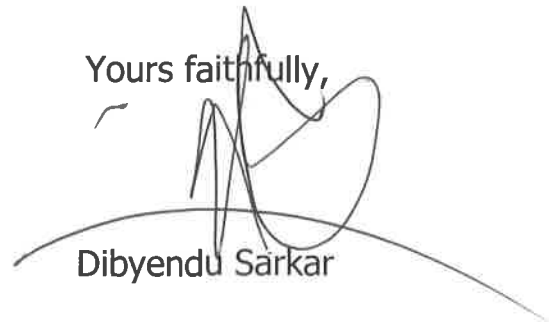
8) Appropriate taxes to be deducted by the PIAs for material bill submitted with bill date (till 30.06.2017) and to be entered under Non-GST option under the Material Bill Module in NREGASoft.

9) Material Bill submitted with bill date (on or after 01.07.2017) to be entered under GST option under the Material Bill Module in NREGASoft.

10) While entering each material details in the Material Bill Module in NREGASoft under GST, the GST tax slab to be chosen as ZERO.

These may be strictly followed for all material transactions under MGNREGA.

Yours faithfully,

A handwritten signature in black ink, appearing to be 'Dibyendu Sarkar', written over a horizontal line. The signature is stylized and somewhat abstract.

Dibyendu Sarkar

Government of West Bengal  
Finance Department  
Audit Branch

No. 4374 F(Y)

Dated, 13<sup>th</sup> July, 2017

NOTIFICATION

**Sub: Amendment of Rule 47(9)(b) of WBFR, Vol.-I consequent upon introduction of GST Act, 2017**

The Goods and Service Tax (GST) has been rolled out with effect from 1<sup>st</sup> July, 2017 throughout the country including the state of West Bengal.

Consequent upon introduction of the GST Act 2017, Indirect Taxes of the State Government like the West Bengal Value Added Tax (WBVAT), Central Sales Tax (CTS), Entry Tax, Entertainment - cum - Amusement Tax etc have been subsumed into GST with effect from 01.07.2017.

Under the circumstances, it has been felt necessary to make the following amendment West Bengal Financial Rules, Vol. I in partial modification of Notification No. 5400-F(Y), dt.25.06.2012 and subsequent orders issued thereafter.

Rule 47(9)(b) of WBFR, Vol.-I is substituted with the following provisions:  
"Rule 47 (9) (b):

- i. Bidders shall submit copy of
  - Valid PAN issued by the IT Deptt., Govt. of India
  - Valid 15-digit Goods and Services Taxpayer Identification Number (GSTIN) under GST Act, 2017
- ii. The following clause shall be included in all the contracts to be executed for (a) procurement of goods and services and (b) works-related contract involving supply of goods and services by contractor:

"Tax invoice(s) needs to be issued by the supplier for raising claim under the contract showing separately the tax charged in accordance with the provisions of GST Act, 2017."

This order will be applicable to all the tenders invited for (a) procurement of goods and services and (b) works-related contract involving supply of goods and services by contractor, including procurement under Rule 47C.

This order shall be deemed to have taken effect from 01.07.2017.

Formal amendment to Rule 47(9) (b) ibid will be made in due course.

This order supersedes all previous orders issued in this context.

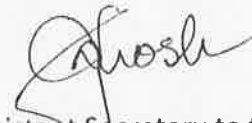
By order of the Governor,

(H.K.Dwivedi)

Principal Secretary to the  
Government of West Bengal.

Copy forwarded for information and necessary action to:

1. Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata – 700001.
2. Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata – 700001.
3. Accountant General (Receipt Works & Local Bodies Audit), West Bengal, CGO Complex, 3<sup>rd</sup> MSO Building, 5<sup>th</sup> Floor, Block DF, Sector I, Salt Lake, Kolkata – 700064.
4. Additional Chief Secretary / Principal Secretary / Secretary, \_\_\_\_\_ Department. **He is requested to circulate the same to all Directorates / Regional Offices / Societies / PSUs / Statutory Organisations / autonomous Bodies / Parastatals under the administrative control of his Department.**
5. Special Secretary/Additional Secretary/Commissioner/Joint Secretary/Deputy Secretary, Finance Department.
6. \_\_\_\_\_ Department.
7. Commissioner, \_\_\_\_\_ Division, \_\_\_\_\_
8. Director, \_\_\_\_\_
9. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3<sup>rd</sup> Floor, Kolkata – 700001.
10. District Magistrate / District Judge / Superintendent of Police, \_\_\_\_\_
11. Sub-Divisional Officer, \_\_\_\_\_
12. Block Development Officer, \_\_\_\_\_
13. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata – 700012.
14. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata – 700073.
15. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, IB Market, 1<sup>st</sup> Floor, Block IB, Sector III, Salt Lake, Kolkata – 700106.
16. Treasury Officer, \_\_\_\_\_
17. Group \_\_\_\_ / \_\_\_\_\_ Branch, Finance Department.
18. Sri Sumit Mitra, Network Administrator, Finance (Budget) Department. He is requested to upload copy of this order in the website of Finance Department.



Assistant Secretary to the  
Government of West Bengal

GOVERNMENT OF WEST BENGAL  
DIRECTORATE OF COMMERCIAL TAXES  
14, BELIAGHATA ROAD, KOLKATA-700015

TRADE CIRCULAR NO. 05/2017

DATED: 29.06.2017

**Subject: TAX DEDUCTED AT SOURCE**

Since GST is being introduced w.e.f. 01/07/2017, the following points as mentioned below are pertinent and need to be followed diligently by all the DDOs of West Bengal Government Department and Local Authorities, along with other deductees like Banks, Educational Institutions, Hospitals, Nursing Homes, Private/Public Ltd. Companies as mentioned in Section 40(1) of the WB VAT Act, 2003.

- No deduction of STDS/TCS under the WB VAT Act, 2003 to be made w.e.f. 01/07/2017.
- This will apply not only to bills that have been submitted before 01/07/2017, but also to bills submitted on and from 01/07/2017.
- No deduction of TDS under GST is to be made on and from 01/07/2017, till the relevant section is made operative.

However, for all the deductions of STDS/TCS made under the provisions of the WB VAT Act, 2003 till 30<sup>th</sup> of June 2017, all the statutory liabilities like payment of deducted STDS/TCS, filing of online Scrolls in Form-19A, generation and issue of TDS/TCS Certificate in Form-18A have to be discharged in accordance with the provisions of the said Act, even after 1<sup>st</sup> July, 2017.

The date from which TDS under GST is made operative, will be informed to the concerned persons accordingly.

For any further queries, one may call STDS Cell at (033)7122-1129 to 1131.

Sd/-  
(Smaraki Mahapatra, IAS)  
Commissioner,  
Commercial Taxes, W.B

Memo. No 668 - CT/PRO  
3C/PRO/2017

Date: 29.06.2017

Copy forwarded to the Sr.JCCT/ISD for information and for uploading it on the official website of the Directorate for information of all concerned.

Sd/-  
(Adesh Kumar)  
Addl.CCT & PRO