

**Government of Rajasthan  
Finance (Tax) Department**

No.F.12(89)FD/Tax/2017

Dated: 7-9-2020


To,  
All HoDs (as per list attached)

**Subject:- Regarding deduction of TDS by the DDO/ Divisions.**

Please refer to Circular No. F.12(5) FD/ Tax/ 2017-Pt.-I-120 dated 25.09.2018 issued by this office in which broad guidelines for Deductions and Deposits of TDS by the DDOs were issued. Section 51 of the Rajasthan Goods and Services Tax Act, 2017 provides for deduction of tax by the Government Agencies (Deductor) or any other person to be notified in this regard, from the payment made or credited to the supplier (Deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees. The provisions of the above section came into force with effect from 1<sup>st</sup> October, 2018 vide notification number F.12(46)FD/Tax/2017-Pt.-V-113 dated 13.09.2018.

The sudden outbreak of the COVID-19 has caused a steep decline in State's revenue in all sectors and virtually halted the economy.

Therefore, to ensure revenue collection of the State, it is directed to ensure cent percent compliance of the above mentioned circular issued by this office.

  
Secretary, Finance (Revenue)  
Government of Rajasthan

Copy to all Drawing and Disbursing Officers for strictly compliance.

  
OSD, TRC  
Finance