



Controller General of Defence Accounts
Ulan Batar Road, Palam, Delhi Cantt – 110010
Ph No. 011 – 25665577, , FAX No. 011- 25674806.
(IAW-9)
E-Mail : cgdanewdelhi@nic.in



No. IAW/9/9504/GST

Dated: 16/06/2017

Most Important Circular

To,

1. Army HQ, FP Dte
2. Air Force HQ FP Dte
3. Navy HQ, FP Dte
4. DG DRDO
5. DG IDS
6. DG Coast Guard
7. DG RR
8. DG Border Road Organisation

Sub: Implementation of GST by DAD.

With the 101st Constitution Amendment Act coming into force on 8th Sept 2016 and notification of the GST Council on 15th September – the road to GST rollout is clear. Government is keen on introduction GST the biggest indirect tax reform, with effect from 01 July 2017.

2. Section-24 of the CGST Act requires mandatory registration for certain categories of department/persons/firm, including: (vi) persons who are required to deduct tax under section 51, whether or not separately registered under this Act. DDOs thus need to get registered in GST using their TAN Number using form GSTR REG-07.

3. Registration of DDO has to be done State wise. Therefore, DDOs having trans-State jurisdiction would have to register in each State separately.
4. If you are facing problem/ issues in implementation of GST, you may obtain clarification regarding the same from the GST Cell of this HQ office.



Jt. CGDA (IA&S)

Copy to,

All PCsDA/ CsDA

EDP (Local)

:for information and necessary
action please.

: Please upload on website.



Sr. AO (IAW-9)