



**GOVERNMENT OF ANDHRAPRADESH
ANDHRA PRADESH CORPORATION FOR OUTSOURCED SERVICES (APCOS)
2nd FLOOR, NTR ADMINISTRATIVE BLOCK, PN BUS STATION, VIJAYAWADA**

From,
K.G.Vasudeva Rao, M.Sc, M.Phil,
Managing Director.

To,
The Principal secretary,
General Administration Department.

Lr.No.4/APCOS/Accts/2021 Dt:09/06/2021

Sir,

Sub: APCOS Vijayawada— obtaining of GSTIN by all DDO's - Deposit in of 2% GST TDS amount to APCOS current account—following of procedure—Requested—Regarding.

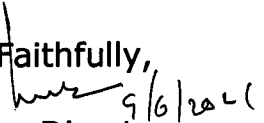
Ref: Circular No.65/39/2018-DOR[F.No.S .31011/11/2018-ST-I-DOR] of Department of Revenue, Ministry of Finance, Government of India.

I invite your immediate attention to the subject and reference cited. In the reference cited, the Government of India have issued certain guidelines for deductions and deposits of TDS by the DDO under GST. As per the GST Act, all DDOs have to deduct the 18% GST TDS amount on the invoices generated in APCOS portal for the payments made to the Outsourced employees through CFMSpo1aI and the software of CFMS is designed in a such a way that 2% GST TDS will be deposited in DDO's current account and 16% GST TDS will be deposited in APCOS current bank account.

Further, the DDO's have to follow certain procedures in CFMS as well as in GST portal for depositing 2% GST TDS in APCOS current bank account.

But, it is observed that most of the DDO's are not following the procedure and thereby the APCOS is facing much difficulty in remitting 18% GST TDS to Govt.

Therefore, all DDO's are requested to obtain GST Identification Number and file GST returns in their GST login against the APCOS GSTIN as it is their statutory responsibility to file returns in form GSTR-7. A copy of the guidelines issued by the Govt of India is appended to this letter for ready reference of all DDO's and with a request to take immediate action otherwise penalties will be levied by Tax authorities against default DDO's.

Yours Faithfully,

Managing Director
Andhra Pradesh Corporation for
Outsourced Services (APCOS)
VIJAYAWADA.