

No. MCL/SBP/GM(M&S/2018/ 4811

Date :26.10.2018

NOTICE

SUB: - Submission of Information regarding 2% TDS deducted on GST on coal advance

GST law mandates Tax Deduction at Source vide section 51 of CGST/SGST Act 2017, section 20 of the IGST Act 2017 and Section 21 of the UTGST Act 2017. TDS on GST has been introduced from 01.10.2018. As per law a department of central or state government, local authority, Government agencies, a society establishment central government or state government and **public sector undertaking** would deduct TDS on GST. TDS on GST deducted by deductors would be part of coal value for the month in which advance after deducting TDS on GST is paid.

It requested to the consumers (Public sector Undertaking) that after depositing the coal value detail information is to be sent as per format given below:-

Gross Coal Value to be deposited	TDS on SGST Deducted (1%)	TDS on CGST Deducted (1%)	TDS on IGST Deducted (2%)	Net amount transfer to MCL	UTR /RTGS No.	Date of Payment
1	2	3	4	5=(1-2-3-4)	6	7

(1) Consumer depositing coal value for road mode has to give details at following e-mail id

(a) mclsalesfinance@gmail.com (b) cgmsm_mcl@rediffmail.com

(2) Consumer depositing coal value for rail mode has to give details at following e-mail id

(a) mclsalesfinance@gmail.com (b) cgmsm_mcl@rediffmail.com (c) mclkol@yahoo.com

This may kindly be strictly complied by all the eligible customers.

R. Mishra
HOD (M&S)

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MCL H.Q.

26/10/18

Copy to: GM (System) – with request to upload the same in MCL website under S&M notice.