

From	Karvy Data Management Services Ltd.
Date	November 14,2018
Subject	Steps to view GST TDS Certificate in Form GSTR-7A and related compliance
Category	User Manual and FAQ
Reference	GSTN User Manual and FAQ
Series	Karvy/GST/87

The provision related to TDS as per Sec. 51 of CGST Act 2017 was brought into force w.e.f 1st October 2018 vide notification no. 50/2018-CT dated 13.09.2018.

Glimpse of the relevant provision:

- ✚ A person registered as a TDS Deductor under GST shall deduct tax @ 2% while making payment to the supplier where the total value of taxable supply under a contract (excluding GST) is more than Rs.2.5 Lacs.
- ✚ The deductor shall deposit the tax deducted to the Government treasury within 10 days after the end of the month in which deduction was made.
- ✚ The deductor shall submit return in Form GSTR-7 within 10 days after the end of the month in which deduction was made.
- ✚ The deductor shall furnish system generated TDS certificate in Form GSTR-7A to the deductee within 5 days of crediting payment of TDS to the Government i.e. furnishing FORM GSTR-7.

We have summarized important points on the mechanism to generate and view GST TDS Certificate in Form GSTR-7A:

Generation of GST TDS Certificate in Form GSTR-7A:

Form GSTR-7A is a system generated TDS Certificate which is generated once deductor furnishes a return in Form GSTR-7 on the GST Portal and the deductee accepts the details uploaded by deductor and files his return. This TDS Certificate will be available for both Deductor and Deductee.

Steps to download GST TDS Certificate by the deductor and dedcutee:

Access the www.gst.gov.in URL. Login to the GST Portal with valid credentials. Navigate to Services > User Services > View/Download Certificates option. GST TDS Certificate has to be downloaded individually for each GSTIN.

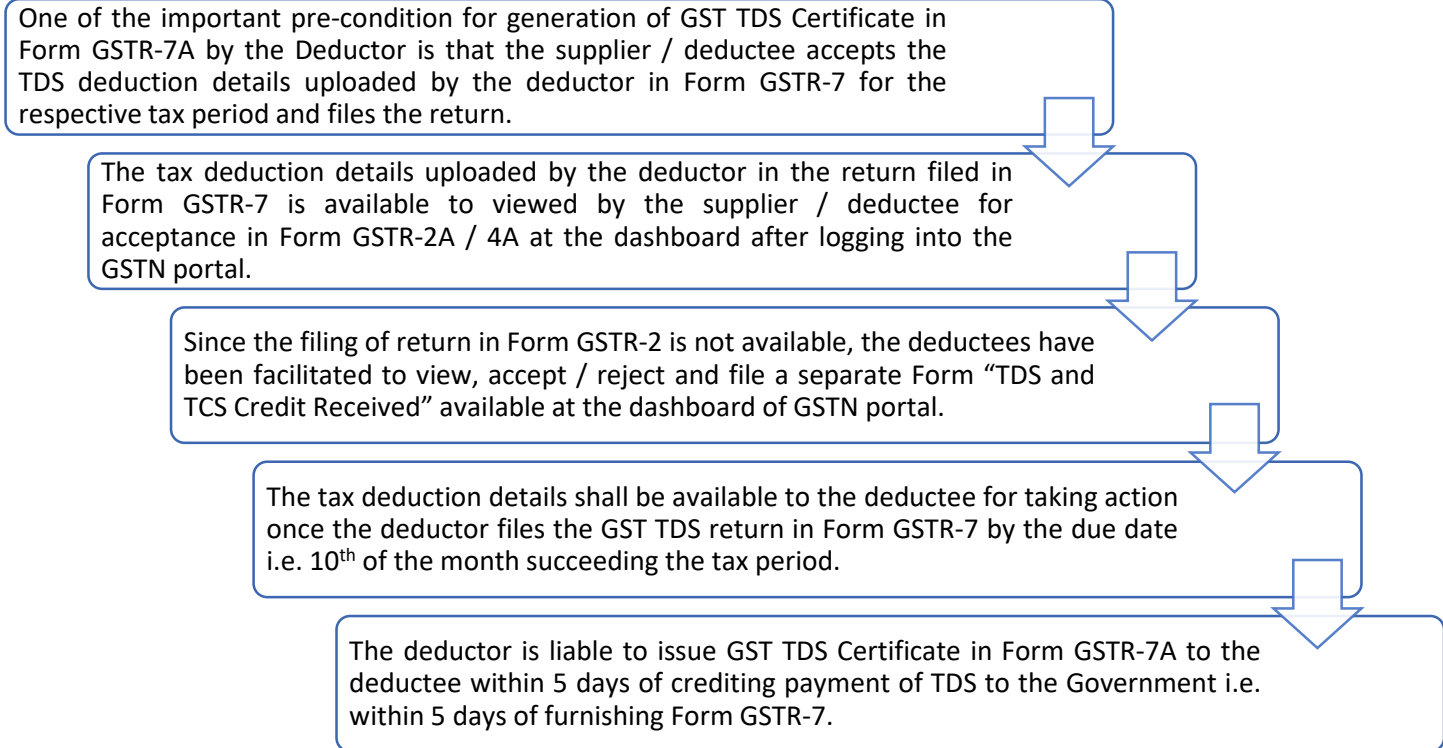
No. of GST TDS Certificate to be issued:

A single TDS certificate is issued per GSTIN for all the supplies, on which tax has been deducted for every GSTR-7 return filed. Form GSTR-7A is system generated TDS certificate and signature of Tax Deductor is not required.

Pre-Conditions for generation of GST TDS Certificate in Form GSTR-7A:

Precondition for generation of TDS certificate is that deductor furnishes a return in Form GSTR-7 on the GST Portal and the deductee accepts the details uploaded by deductor and files his return.

Compliance on Deductee’s part towards generation of GST TDS Certificate in Form GSTR-7A:



Steps for filing Form ‘TDS and TCS Credit Received’ by the Deductee:

Access the www.gst.gov.in URL → Login to the GST Portal with valid credentials → Navigate to Returns → Return Dashboard → Select Return Filing Period → Click on the ‘TDS and TCS Credit Received’ table → View and Accept / Reject the details available under ‘TDS Credit Received’ and ‘Amendments to TDS Credit Received’ table → Proceed to file the Form by affixing DSC or vide EVC.

TDS and TCS credit received	TDS Credit Received 0		
PREPARE ONLINE	Total Accepted Count 0	Total Accepted Taxable Value ₹0.00	Total Accepted Tax Amount ₹0.00
	Total Rejected Count 0	Total Rejected Taxable Value ₹0.00	Total Rejected Tax Amount ₹0.00
Amendments to TDS Credit Received 0			
	Total Accepted Count 0	Total Accepted Taxable Value ₹0.00	Total Accepted Tax Amount ₹0.00
	Total Rejected Count 0	Total Rejected Taxable Value ₹0.00	Total Rejected Tax Amount ₹0.00

Use guide manual and FAQ issued by GSTN on the generation of GST TDS Certificate in Form GSTR-7A can be viewed at this link: https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_GSTR7A.htm

About KARVY DATA MANAGEMENT SERVICES LTD.

Karvy Data Management Services Limited (KDMSL), a GST Suvidha Provider which has developed ASP Solution for easing GST compliance for tax payers. Easy to use interfaces are made available at the disposal of the tax payers to simplify their compliances in terms of dashboards, MIS, returns, payments, refunds and other compliance process. So, 'HELP US HELP YOU' we offer following services for GST - GSP & ASP Services (on cloud or on premises) with ERP Integration and Vendor Management Solution. We also offer managed services for Outsourced GST Compliance which will take care of end to end compliances.

In India, GST Team of KDMSL are located in following cities: Hyderabad, Mumbai, Bangalore, New Delhi, Chennai, Pune and Kolkata. For more information about KDMSL service offerings, visit www.karvygst.com

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