

No.J.21011/2/2018-TAX/Pt
GOVERNMENT OF MIZORAM
TAXATION DEPARTMENT

Aizawl, the 16th Oct., 2018

Subject: Modification to the Guidelines for Deductions and Deposits of TDS by the DDO under GST as clarified in Circular No.J.21011/2(i)/2018-TAX/Pt dated 26.09.2018 - reg

Circular No.J.21011/2(i)/2018-TAX/Pt dated 26.09.2018, vide which Guidelines for Deductions and Deposits of TDS by the DDO under GST had been issued by the State Tax Department.

2. On the recommendation of the Controller General of Accounts, the Department of Revenue, hereby issues the following modifications to the said Circular:-

Para 9 (iv) should read as: To enable the DDOs to account for the TDS bunched together (in terms of Option II), following sub-head related to the GST-TDS below the Head 8658.00.101-PAO Suspense has been opened.

S. No.	Major Head	Sub Head Description	Major Head Serial Code (8-digit reduced accounting code)	SCCD Code
1.	8658-00-101	08-GST TDS	86580344	367

3. Difficulty, if any, in implementation of this circular may please be brought to the notice of Taxation Department, Government of Mizoram.

Sd/-VANLAL CHHUANGA
Commr. & Secretary to the Govt. of Mizoram
Taxation Department