

GOVERNMENT OF NCT OF DELHI
DEPARTMENT OF TRADE & TAXES
(POLICY BRANCH)
VYAPAR BHAWAN, NEW DELHI-110002


No. F.3 (443)/GST/Policy/2022/1649-54

Dated: 14/10/2022

ADVISORY

1. It has been observed that in the process of floating or execution of various Government e-tenders for departmental activities, GSTIN credentials of bidders are not being verified and therefore, concerned State Government Departments are requested to ensure that bidders are having active GST registration and their credentials are duly verified. If at any stage, any clarification or verification of such bidder is required, the matter may be referred to Department of Trade & Taxes, GNCTD (State GST) for the same.
2. Moreover, in order to prevent any fraud or evasion of GST, it is advised that in the "**NOTICE INVITING TENDER/BID DOCUMENT**", it should be specifically mentioned that the eligible bidders should be registered under GST. They must comply with all the provisions of the GST Act and should not be in default of any tax or other compliances. Non-fulfilment of the above said criteria may be kept as a condition for debarment from bidding process and subsequent cancellation of the award of tender.
3. It is further advised that the GST Credentials of the successful bidder may be forwarded to the concerned GST Authority for verification to ensure GST related compliances.
4. It is also clarified that, in respect of supply of taxable goods or services or both, where the total value of such supply, under a contract, exceeds Rupees Two Lakh and Fifty Thousand Rupees (excluding the amount of Central tax, State Tax, Union Territory Tax, Integrated Tax and Cess indicated in the invoice) TDS @ 1% is to be deducted in terms of Section 51 of Delhi GST Act, 2017. A deductor has to be compulsorily registered without any threshold limit. Deductor has an exemption of obtaining registration under GST without having PAN. He can obtain registration


using his Tax Deduction and Collection Account Number (TAN) issued under the income Tax Act, 1961.


(Dr. S.B. Deepak Kumar)
Commissioner (DVAT/DGST)

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Copy forwarded for information and necessary action to:-

1. The Principal Secretary to Lt. Governor, Delhi.
2. The Principal Secretary (Finance), GNCTD for information and appropriate action.
3. The OSD to chief Secretary, Govt. of NCT of Delhi.
4. All Addl. Chief Secretaries/ Pr. Secretaries/ Secretaries/ HOD's Govt. of NCT of Delhi.
5.  The Senior System Analyst, EDP Branch, Trade & Taxes with the request to forward a copy of this Advisory to Delhi Coordinator of NIC for wide circulation and uploading on DGST portal.
6. Guard File.


(SUNITA)
ASSTT. COMMISSIOER (POLICY)


14.10.22

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