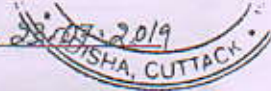


GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT

Memo No. FIN-CTI- TAX- 0014-2019 - 25092 /F; Dt. 28/07/2019



To

All Departments of Government  
All Heads of Department

Sub: Extension of time limit for filing of TDS return in FORM GSTR-7 for the month of October, 2018 to July, 2019 by 31<sup>st</sup> August, 2019.

The section 51 of the Odisha Goods and Services Tax Act, 2017 came into force from 1<sup>st</sup> October, 2018 which provides for deduction of tax @2% (i.e 1% OGST+ 1% CGST in case of Intra-State Supply or 2% IGST) by the Government Departments/Agencies/Local Authorities or any other person notified in this respect, from the payment made to the supplier of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees. The amount deducted as tax under this section is paid to the Government by deductor (DDO) within ten days after the end of the month in which such deduction is made along with a return in FORM GSTR-7 giving the details of deductions and deductees. In this respect, it is intimated that Government vide Notification No.26/2019 – Central Tax dated 28.06.2019 have extended the time limit for furnishing the return by a registered person required to deduct tax at source under the provisions of section 51 of the said Act in FORM GSTR-7 for the months of October, 2018 to July, 2019 till the 31<sup>st</sup> day of August, 2019.

In addition to the guidelines issued by this Department vide Memo No. 30797/F dated 25.09.2018 regarding deduction and deposits of TDS by the DDOs under GST, the procedure to verify the validity of GSTIN of the Suppliers by the DDOs is attached as Annexure-A. The GSTIN(GST Identification Number) of a registered tax payer can be verified by the DDOs through the GST Common portal.- www.gst.gov.in. No login or User ID is required for the same.

All sub-ordinate offices under your control may be instructed to file return in FORM GSTR-7 in time to avoid payment of interest and late fee under OGST/CGST Act.

Principal Secretary  
Finance Department

Contd...P-2.


Memo No. 25093 /F., Date 23.07.2019

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for kind information

  
23.7.19  
Additional Secretary to Government

Memo No. 25094 /F., Date 23.07.2019

Copy forwarded to the Director of Treasuries & Inspection, Odisha/Director of Local Fund Audit, Odisha/Controller of Accounts, Odisha/Director, MDRAFM/Chairman, OSTI, Cuttack for information and necessary action.

  
23.7.19  
Additional Secretary to Government

Memo No. 25095 /F., Date 23.07.2019

Copy forwarded to all officers/all branches of Finance Department for kind information

  
23.7.19  
Additional Secretary to Government


ODISHA POLICE  
STATE HEADQUARTERS, CUTTACK

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**E-MAIL**

Memo No VS-26-05(iii) 27296 /Accts.. Dated 31.7.2019.

Copy alongwith copy of Annexure-A forwarded to All Heads of Police Dist./Establishments, Odisha for information and necessary action in continuation of this Hdqrs. letter No.41188/Accts. Dtd. 24.10.2018.

  
Accounts Officer,  
State Police Hdqrs., Cuttack.

Sd/

O.D.

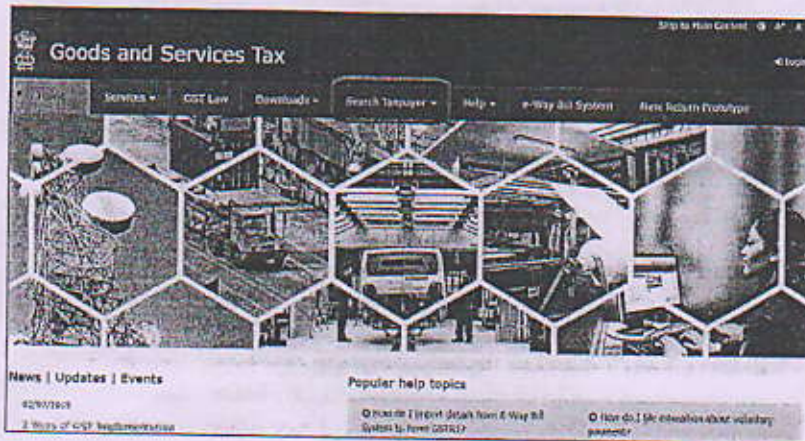
27297  
22.7.19  
Copy alongwith copy of Annexure-A forwarded to the F.A./ A.O./ DDO/ AAO, Audit Section/ All Sectional Heads of State Police Headquarters, Odisha, Cuttack for information and necessary action.



**ANNEXURE-A**

**PROCESS TO VERIFY THE STATUS OF GST REGISTRATION NUMBER (GSTIN)**

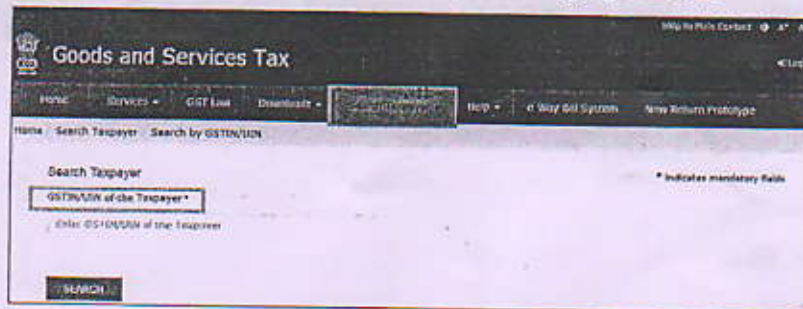
**Step 1-** Please go to the GST Common portal – www.gst.gov.in. The page will open as can be seen from the screenshot below.



**Step 2-** Select the Tab – "Search Taxpayer", as marked above. The following link will open.



**Step 3-** Click on the link "Search by GSTIN/UIN", the following page will open.



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**Step 4-** In the above page, please enter the GSTIN. After entering the GSTIN, the System will ask to enter a captcha (a set of random characters) as can be seen from the screenshot below.

**Step 5-** Once the GSTIN and captcha are entered, click on the "Search" button and the GST Portal will display the details of the tax payer as can be seen from the screenshot below.

Search Result based on GSTIN/UIN		
<b>GSTIN/UIN</b>	<b>Legal Name of Business</b>	<b>Centre Jurisdiction</b>
12345678901234567890	ABC COMPANY PVT LTD	SARBIL - I RANGE
<b>State Jurisdiction</b>	<b>Date of registration</b>	<b>Constitution of Business</b>
Kashmir Circle (Jurisdictional Office)	01/07/2017	Proprietorship
<b>Taxpayer Type</b>	<b>GSTIN / UIN Status</b>	<b>Date of Cancellation</b>
Regular	Active	

**Step 6-** If the "GSTIN/ UIN Status" shows "Active", it implies that the registration of the searched taxpayer is active and valid on that date of search. If the "GSTIN / UIN Status" is shown as "Inactive" or "Cancelled" or "Provisional" etc. it implies that the registration of the searched taxpayer is not valid on that date of search.