

No. GSTC 14/2018

Office of the Commissioner
State GST Department, Kerala
Tax Towers, Karamana
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Dated: 01/03/2019

From

The Commissioner

To

The Executive Director
Jalanidhi

Sir,

Sub: Clarification required on GST- Request for directions on on Registration of the Beneficiary Group/SLEC- reg:

Ref: 1. E- mail received from Jalanidhi dated 21.07.2018

2. Letter No. KRWSA-PMU/252/2018-AC1(FIN) dated 11.01.2019 of Jalanidhi

As per the letter referred above, the Jalanidhi has sought clarification whether BG/SLECs are liable to be registered under GST or not. It is also to be clarified whether GST-TDS has to be deducted on payments from BGs/SLECs to contractors.

BG/SLECs are executing projects on behalf of KRWSA and the turnover/value of contract exceeds Rs 20 lakhs in a year, GST registration is required. However BG/SLECs execute the project and owned the project assets after execution ,there is no supply under GST and hence registration is not required.

Regarding TDS liability, if the amount of a contract exceeds Rs 2.5 lakhs, TDS has to be deducted by BG/SLEC from payments made to contractors.

Yours faithfully,



Joint Commissioner (General)
for Commissioner