

Government of West Bengal
Finance Department
Audit Branch

No. 4655-F(Y)

Dated 20th August, 2019

MEMORANDUM

**Sub: Modalities for payment of late fees due to delayed
filing of GST-TDS return in Form GSTR-7**

The system of deduction of TDS under the Central Goods and Services Tax Act, 2017 and West Bengal Goods and Services Tax Act, 2017 and filing the online Return in FORM GSTR-7 has been made operational since 01.10.2018. The due date for filing of the GST TDS return for a month by a registered person falls on the 10th of the following month. Even if the deducted TDS is deposited well within the stipulated time, the amount so deposited is not treated as a payment of TDS as per the relevant provisions until the return as per FORM GSTR-7 is duly filed.

Failure in filing of GST return within stipulated time makes the office liable for payment of interest and penalties. However, there had been some cases of technical glitches initially for which some DDOs were unable to file their Returns in GSTR-7. In order to facilitate such DDOs, the due-dates of filing returns as per GSTR-7 for the months of October, 2018 to July, 2019 have been extended till the 31st day of August, 2019.

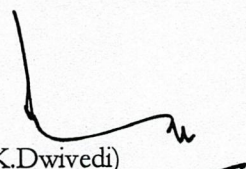
All the defaulting DDOs are required to strictly adhere to such extended due date (for the months of October, 2018 to July, 2019). No Late Fee or Interest will be levied on filing the GSTR-7s for such months within the extended date.

For the subsequent months, failure to file the GSTR-7 for any month of deduction within the stipulated due date (i.e. 10th day of the month following the month of deduction) will make the DDO liable to pay Late Fees and Interest.

In view of above, after careful consideration of the matter, the Governor is pleased to decide that:

1. All the DDOs shall take best efforts to file GST-TDS return by 5th of the month following the month of deduction. Under no circumstances the return should be filed beyond the scheduled date of 10th of the following month.
2. In case of any technical glitches, the DDOs are required to lodge complaint in the Grievance Redressal portal of GST at <https://selfservice.gstsystem.in/> indicating issues or problems faced by them. Early action from the DDO's end will enable redressal of any issues which may crop up in future for late filing of return.
3. In case any late fee or interest is required to be paid by the DDOs for delayed filing of return beyond the due date i.e. after 10th instant of the following month, the DDO concerned will personally be liable to make payment of late fee and interest.
4. The office concerned may reimburse the late fee, etc paid by the DDO on production of sufficient proof to the effect that the return could not be filed within the stipulated time limit owing to technical glitches in GST portal or circumstances beyond the control of the DDO of the office.
5. On receipt of satisfactory explanation from the DDO concerned, the Head of Office will sanction such reimbursement. In case the DDO himself is the Head of Office, the next higher authority will sanction the reimbursement amount.
6. It is further clarified that even if a 3rd Party Agency has been engaged for filing of GST-TDS return, the ultimate responsibility of timely submission of return in GSTR-7 will always rest only with the DDO concerned.

This order shall take immediate effect.


(H.K.Dwivedi)
Additional Chief Secretary
to the Government of West Bengal

