

Advisory for Reporting TDS Deducted by scrap Dealers in October 2024

Nov 26th, 2024

As per Notification No. 25/2024-Central Tax, effective from 10.10.2024, any registered person receiving supplies of metal scrap classified under Chapters 72 to 81 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from another registered person, is required to deduct TDS under Section 51 of the CGST Act, 2017.

2. In this regard various tickets have been received on the issue that taxpayers are unable to report TDS deducted in the month October 2024 as they are not able to file return for the month of October 2024. This issue has occurred because while the taxpayers applied for GST registration in October 2024 pursuant to the above notification, their GST registrations were approved only in November 2024. Hence, in the return dropdown the month October 2024 is not visible to such taxpayers. This is as per the existing GSTN system design where returns for tax period prior to registration month is not enabled for taxpayers.

3. However, to resolve the issue, taxpayers who were granted registration in November 2024, but deducted TDS in October 2024, are hereby advised to report the consolidated amount of TDS deducted for the period from 10.10.2024 to 30.11.2024 in the GSTR-7 return to be filed for the month November 2024.

For any further assistance, taxpayers may contact the GSTN helpdesk.

Thanking You,
Team GSTN