

## Seeks to bring section 51 of the CGST Act (provisions related to TDS) into force w.e.f 01.10.2018

Notification No: 50/2018 - CT

Classification: Others

Date: 13-09-2018

**G.S.R. ....(E).**— In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue [Notification No. 33/2017-Central Tax, dated the 15<sup>th</sup> September, 2017](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1163 (E), dated the 15<sup>th</sup> September, 2017, except as respects things done or omitted to be done before such supersession, the Central Government hereby [appoints the 1<sup>st</sup> day of October, 2018](#), as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

a. an authority or a board or any other body, -

- i. [set up by an Act of Parliament or a State Legislature](#); or
- ii. established by any Government,

with fifty-one per cent. or more participation by way of equity or control, to carry out any function;

b. Society established by the Central Government or the State Government or a Local Authority under [the Societies Registration Act, 1860 \(21 of 1860\)](#);

c. public sector undertakings.