

**Exempts post audit authorities under Ministry of Defence from TDS compliance****Notification No: 57/2018 - CT****Classification: Others****Date: 23-10-2018**

**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) read with section 51 of the Central Goods and Services Tax Act, 2017 (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue [Notification No. 50/2018-Central Tax dated the 13<sup>th</sup> September, 2018](#) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868 dated the 13<sup>th</sup> September, 2018, namely:—

In the paragraph of the notification, the following proviso shall be inserted, namely:-

“Provided that with respect to persons specified under clause (a) of **sub-section (1) of section 51 of the Act**, nothing in this notification shall apply to the authorities under the Ministry of Defence, other than the authorities specified in the Annexure-A and their offices, with effect from the **1<sup>st</sup> day of October, 2018.**”

Note:- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868 (E), dated the 13<sup>th</sup> September, 2018.

**ANNEXURE ‘A’****CODE NUMBERS ALLOTTED TO  
THE PRINCIPAL CONTROLLERS/CONTROLLERS OF DEFENCE ACCOUNTS**

S.No	Designation of Controller / Office	Code No.
1	Controller of Defence Accounts, Patna	0
2	Pr. Controller of Defence Accounts (Pensions), Allahabad	1
3	Pr. Controller of Defence Accounts (Officers), Pune	2
4	Controller of Defence Accounts, (Army), Meerut	3
5	Pr. Controller of Defence Accounts, Southern Command, Pune	4
6	Pr. Controller of Defence Accounts, Bangalore	5
7	Pr. Controller of Defence Accounts, Western Command, Chandigarh	6
8	Pr. Controller of Accounts (Factories), Kolkata	7
9	Pr. Controller of Defence Accounts (Air Force), Dehradun	8
10	Pr. Controller of Defence Accounts (Navy), Mumbai	9
11	Controller of Defence Accounts (Funds), Meerut	10
12	Pr. Controller of Defence Accounts, Northern Command, Jammu	12
13	Zonal Office (Pension Disbursement), Chennai	13
14	AO DAD Min. of Defence (Civil), New Delhi	14
15	Controller of Defence Accounts, Canteen Stores Dept., Mumbai	15

**ANNEXURE 'A' (Contd)****CODE NUMBERS ALLOTTED TO  
THE PRINCIPAL CONTROLLERS/CONTROLLERS OF DEFENCE ACCOUNTS**

S.No	Designation of Controller / Office	Code No.
17	Controller of Defence Accounts, Chennai	18
18	. Pr. Controller of Defence Accounts (R&D) New Delhi	19
19	Controller of Defence Accounts (Pension Disbursement), Meerut	20
20	Controller of Defence Accounts, Gauhati	21
21	Pr. Controller of Defence Accounts, (CC) Lucknow	22
22	Pr. Controller of Defence Accounts (Border Roads), New Delhi	23
23	Controller of Defence Accounts (R&D), Bangalore	24
24	Controller of Defence Accounts, Secunderabad	25
25	Controller of Defence Accounts, Jabalpur	26
26	Pr. Controller of Defence Accounts (Air Force), New Delhi	27
27	Pr. Controller of Defence Accounts (R&D), Hyderabad	28
28	Controller of Defence Accounts, New Delhi	29
29	Controller of Defence Accounts (IDS), New Delhi	30
30	Pr. Controller of Defence Accounts (SWC), Jaipur	31