



# Goods & Services Tax

## Educational Series

PD & PP : GST : 359

14 November, 2018

### TDS not applicable for supply between PSUs

Notification No. 50/2018-Central Tax, dated September 13, 2018 amended by Notification No. 61/2018 – Central Tax dated November 05, 2018



Following proviso inserted in the said notification:

***“Provided further that nothing in this notification shall apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking, whether or not a distinct person, with effect from the 1st day of October, 2018.”***



**Thus, TDS not applicable for supply from one public sector undertaking (PSU) to another public sector undertaking (PSU).**

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