



भारतीय विमानपत्तन प्राधिकरण  
AIRPORTS AUTHORITY OF INDIA

AAUCHQ/TAX CELL/GST-FAQ/2018/01

Date 01.10.2018

To  
GM(F) / DGM, (F),  
Airports Authority of India  
Northern/Eastern/Western/Southern/North-eastern Region/RAU-SAP'  
New Delhi/Kolkata/Mumbai/Chennai/Guwahati  
Chennai Airport/ Kolkata Airport.

**Subject: - Query on GST TDS and related FAQ applicable from 01.10.2018**

Sir,

It has been observed that with introduction of GST TDS from 01.10.2018 some FAQ are being raised at different Airports and Regions/Units.

The replies to the above FAQ along with SOP issued by the CBIC on 28.09.2018 regarding Registration/Deduction/Deposit/Filing of Return are attached for reference.

This may be circulated to all concerned.

The detail SOP for accounting of TDS will follow soon.

G.S. Mohapatra  
GM (F&A)  
Corporate Tax Cell, CHQ

Copv To: -  
Jt.GM (ES)to Member (Finance) '  
Executive Director (Finance) - I& II  
Executive Director (JVC)  
All General Manager (Finance)-CHQ