

CENTRAL TAX

NOTIFICATION NO. - 73/2018

DATE - 31ST DECEMBER 2018

Seeks to exempt supplies made by Government Departments and PSUs to other Government Departments and vice-versa from TDS.

CBIC has made amendments in the Notification No. 50/2018- Central Tax dated the 13th September, 2018 .

Amendments –

This Notification shall not apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”