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GST TDS

under Section 51

(2026 Update)



Applicability, Effective Dates and Compliance



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GST TDS under Section 51 – Applicability, Effective Dates and Compliance

The Central Goods and Services Tax (CGST) Act, 2017 provides for deduction of tax at source (TDS) under Section 51 in respect of the following supplies:

Goods	*HSN / Classification*	*Effective Date*
Metal scrap	Chapters 72 to 81	10 October 2024
Used cooking oil	Heading 1518	1 November 2026
Waste and scrap of plastics	Heading 3915	
Waste and scrap of tyres	Heading 4004	
Electrical and electronic waste and scrap	Heading 8549	

TDS is required where:

- The recipient is a registered person receiving the specified goods from another registered person.
- The total value of taxable supplies under a contract exceeds ₹2,50,000.
- Location of supplier and place of supply is not in a State/UT different from State/UT of registration of recipient.

The TDS deducted during a particular month must be deposited with the Government **within 10 days after the end of that month**, i.e., by the 10th of the succeeding month.

The deductor is also required to furnish FORM GSTR-7 **on or before the tenth day of the month succeeding the calendar month**.

The referred notifications may be accessed by clicking the hyperlink provided below.

References

- Notification No. 50/2018-Central Tax dated 13.09.2018.
- Notification No. 25/2024-Central Tax dated 09.10.2024 – Effective from 10.10.2024.

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- Notification No. 07/2026-Central Tax dated 27.10.2026 – Effective from 01.11.2026.
- Section 51 of the CGST Act, 2017.

Disclaimer: This article reflects our understanding of the CGST Act, 2017, and relevant notifications as on the date of publication. It is for informational purposes only and does not constitute a formal legal or tax opinion. We accept no liability for any action taken in reliance on this article.

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