



**HEADQUARTERS  
EMPLOYEES' STATE INSURANCE CORPORATION  
PANCHDEEP BHAWAN, CIG MARG, NEW DELHI**

File No.: HQ/GST/Committee/2017

Dated : 27-12-2019

**OFFICE MEMORANDUM**

**Subject:- Applicability of TDS on GST-regarding.**

The ESIC have been collecting user charges from the non-insured persons for availing medical treatment in under-utilized ESIC Hospitals. The user charges are being collected under Section 73 C of the ESIC Act, 1948 from the other beneficiaries and is deemed to be the contribution and shall form part of the Employees' State Insurance Fund. The ESI fund is exempted from the applicability of the GST under section 9 (1) of the GST Act. Further, these charges are for the medical services which are also exempted under the GST.

If any unit of ESIC is not registered under normal regime, then provision for GST percentage may not be a point in the tender document and it should be spelled out that GST shall not be levied on any service or sales provided by ESIC.

The GST registration under normal regime is required if the revenue from the services like – sale of scrap etc. crosses the limit of Rs. 40 lacs, As such Headquarters office may be informed before initiating registration.

All the Accounting units are requested to send their compliance position in the Proforma attached with this O.M to the undersigned.

This issues with the approval of Insurance Commissioner/Chairman, GST Cell.

Hindi version will follow.

Pankaj Kumar  
Deputy Director  
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Copy to:

1. PS to Director General.
2. All Divisional Heads, Hqrs./NTA New Delhi.
3. All Additional Commissioners/Regional Directors/Director (I/C)/Joint Director (I/C)Dy. Director (I/C).
4. Addl. Commissioner E-V & (Finance), Hqrs., New Delhi.
5. Director(Medical)Delhi/Director(M)Noida/ESI Hospital, K.K.Nagar.
6. All the Medical Superintendents of ESIC Hospitals & ESIC Model Hospitals.
7. All the Deans of Medical Colleges/Dental Colleges/Nursing Colleges.
8. Director/Joint Director, Zonal Vigilance.
9. The Website Content Manager for uploading the order on the website of ESIC.
10. Guard File.

**Annexure A**

Name of office :  
GST registration No. :  
Date of registration :  
Whether no taken on TAN or PAN :  
Registration taken as GST tax deducter  
Or under normal regime of GST :

**COMPLIANCE POSITION**

Months	Amount	Date of Deposit	Date of filing of returns
Oct/2018 onwards monthly wise till Dec/2019			

Please also disclose any penalty or late fees deposited by the unit in the above period to analyse the cost levied on the whole ESIC due to non-compliance of the law.