

TAMIL NADU GREEN ENERGY CORPORATION LIMITED
(ACCOUNTS BRANCH)

From
B. Rajeswari, B.Com., ACMA.,
Director/Finance,
144 Anna Salai,
Chennai – 2.

To
The Deputy Commissioner of Income Tax/TDS,
Income Tax Department,
16, Greams Road, Nungambakkam,
Chennai – 6.

Letter No.DF/FC/DFC/AO/TNGECL/F.TDS/D./2025, dt.07.10.2025.

Sir,

Sub: TNPDCL – Implementation of Invoice-wise Reporting in GSTR-7 from September 2025 Onwards – Reg.

Ref: 1. GST Advisory dated 26.09.2025

TNGCEL have been regularly filing the monthly GST TDS Return (Form GSTR-7) by the 10th of the subsequent month for the Tax Deducted at Source (TDS) under Section 51 of the CGST Act, 2017.

As per the 4th reference cited (Notification No. 09/2025 – Central Tax dated 11.02.2025) and the amendment introduced under Rule 37, significant changes have been made to the format of Form GSTR-7. The changes aim to enhance transparency and compliance of TDS data reported by deductors, such as government entities, including TNGECL.

Key Amendments to GSTR-7:

1. Earlier Format:
 - TDS reporting was done on an aggregate basis for each deductee's GSTIN.
 - Only the total payment and total TDS deducted per supplier was reported.
2. Revised Format (From April 2025):
 - Table 3 and Table 4 have been restructured.
 - Requires invoice-wise reporting, including:
 - GSTIN of deductee
 - Invoice number and date
 - Invoice value and amount paid
 - Amount of TDS deducted under CGST, SGST/UTGST, and IGST
 - The TDS deductible amount shall exclude the GST (CGST/SGST/IGST) amount shown in the invoice.

3. The GST portal has enabled the invoice-wise reporting functionality in Form GSTR-7.

Implementation Timeline:

- Mandatory Invoice-wise Reporting in GSTR-7 shall begin with the return for the September 2025 tax period.
- Due Date for Filing: 10th October 2025

Action Points for All Circles:

- Ensure that the required invoice-wise data is collected and maintained accurately for all TDS deductions from 1st September 2025 onwards.
- Maintain the following additional data for each TDS transaction:
 - GSTIN of the deductee
 - Invoice number and date
 - Invoice value and payment details
 - TDS amount deducted (invoice-wise under CGST, SGST/UTGST, and IGST)
- Circles are instructed to ensure timely and error-free filing of Form GSTR-7 by the 10th of each month.

The move to invoice-wise reporting under GSTR-7 is a significant change aimed at improving compliance and traceability. All circles must treat this transition with priority and ensure that necessary systems and personnel are ready for the enhanced filing requirements starting from September 2025.

Steps to prepare your GSTR-7 return online

1. Click on 'Table 3' or 'Table 4' box whichever is applicable and add relevant details;
2. Summary of added details would be available on the relevant box;
3. Click on '**Preview Draft GSTR-7**' button to view summary of added details in PDF format;
4. You can also download all added details as an excel file by clicking on '**Download GSTR-7 details (Excel)**'; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.
6. Please note that filing of GSTR-7 return from return period Oct 2024 is sequential.

GSTR-7 -TDS Details

3. Details of the tax deducted at source

No. of records:0

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	Total Amount Paid to Deductee
₹0.00	₹0.00

4. Amendments to TDS Details

No. of records:0

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	Total Amount Paid to Deductee
₹0.00	₹0.00

5&6. Payment of tax

Tax payable	Interest payable
₹-	₹-
Late fee payable	Total amount paid
₹-	₹-

Important Notice: If the TDS records are more than 500 . Please check here

User Manual

Dashboard	Services ▾	GST Law	Downloads ▾	Search Taxpayer ▾	Help and Taxpayer Facilities	e-Invoice	News and Updates
-----------	------------	---------	-------------	-------------------	------------------------------	-----------	------------------

Dashboard > Returns > GSTR-7 > TDS English

GSTIN - 33CHET12090B1DG	Legal Name - TAMILNADU GENERATION AND DISTRIBUTION CORPORATION LTD	Trade Name - TANGEDCO
FY - 2025-26 Due Date - 10/10/2025	Return Period - September	Status - Not Filed

TDS DETAILS Help ?

ADD GSTIN BACK TO GSTR-7 DASHBOARD

Dashboard	Services ▾	GST Law	Downloads ▾	Search Taxpayer ▾	Help and Taxpayer Facilities	e-Invoice	News and Updates
-----------	------------	---------	-------------	-------------------	------------------------------	-----------	------------------

Dashboard > Returns > GSTR-7 > TDS > Add English

TDS Details - ADD

GSTIN of Deductee *	Receiver Name	Invoice/ document no. *
Invoice/ document date (DD/MM/YYYY) *	Invoice/ document value (₹) *	Amount paid to deductee on which tax is deducted (₹) *
DD/MM/YYYY	0.00	0.00
Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)
0.00	0.00	0.00

SAVE BACK

In case of any difficulty during filing, circles are advised to raise a grievance through the Self-Service Portal available on the GST portal, providing complete and accurate details to enable prompt and effective resolution. To ensure smooth and timely filing once the functionality is live, it is important that all required information is collected accurately in advance.

B.RAJESHWARI
DIRECTOR/FINANCE/TNGECL

[Forwarded by orders]

Sd--- 15.10.2025

Financial Controller/TNGECL

