TDS Registration Advisory for Dealers in Scrap and Other Notified Goods

Nov 1st, 2026

The Government, vide Notification No. 25/2024-Central Tax dated 9 October 2024, had introduced TDS compliance requirements under Section 51 of the CGST Act, 2017, for businesses dealing in metal scrap. Accordingly, GSTN had earlier issued an advisory Dated: 22.10.2024 regarding TDS registration.

Subsequently vide Notification No. 07/2026-Central Tax, Dated: 27th October 2026, the following categories of goods have also been notified under Tax Deducted at Source (TDS) provisions, in addition to metal scrap falling under Chapters 72 to 81 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975):

i. Used cooking oil falling under heading 1518 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);
ii. Waste and scrap of plastics falling under heading 3915 of the said First Schedule;
iii. Waste and scrap of tyres falling under heading 4004 of the said First Schedule;
iv. Electrical and electronics waste and scrap falling under heading 8549 of the said First Schedule.

Taxpayers engaged in the above categories are also required to select "Others" under the "Constitution of Business" section in Part B of Table 2 of Form GST REG-07. Upon selecting this option, a text box will appear in which the taxpayer must specify the relevant category (e.g. Used Cooking oil Dealers, Waste and Scrap of plastics Dealers, Waste and scrap of tyres Dealers, Electrical and electronics waste and scrap Dealers).

After specifying the relevant category, taxpayers must complete the remaining details in Form GST REG-07 and submit the application

Thanking you,
Team GSTN