

## Special condition for GST

Good and Service Tax: GST Implementation with effect from 01.07.2017.

1. It is brought to the notice of all Vendors that the supply of goods and/or services would be subject to GST Act and Rules as applicable after coming in force.

2. For availing the benefit of input tax credit on implementation of GST and also for claiming Statutory Variation, the Vendors must submit the break-up of all the duties/taxes/charges leviable on the tendered item viz., Excise Duty, Service Tax, VAT, CST, Octroi, Entry Tax etc., while submitting their bids. Any variation in tax structure/rate due to introduction of GST, shall be dealt with under Statutory Variation Clause.

3. Any additional financial implication after implementation of GST, due to failure of the vendor, to indicate the break-up of all the duties/taxes/charges leviable on the tendered item viz., Excise Duty, Service Tax, VAT, CST, Octroi, Entry Tax etc., while submitting their bids will not be borne by Railways.

4. To ensure that the invoices generated after 01/07/2017 i.e., on implementation of GST are GST compliant and Vendors are advised to go through the Notices uploaded in the Public Documents of Central Railways IREPS website and comply with all the formalities and requirements mentioned therein.

5. For the tenders opening after roll out of GST: All the bidders/tenderers should ensure that they are GST compliant and their quoted tax structure/rates are as per the GST Law. Firms must indicate its GST registrations numbers along with their offer.

6. In case the successful tenderer is not liable to be registered under CGST/IGST/UTGST/SGST Act, the Railway shall deduct the applicable GST from his/their bills under Reverse Charge Mechanism (RCM) and deposit the same to the concerned tax authority.

7. GST registration process has been done and the allotted GSTIN Nos. for the State of Maharashtra, Karnataka and for Madhya Pradesh are detailed below:

[a] GSTIN No. for Maharashtra: 27AAAGM0289C2ZI.

[b] GSTIN No. for Karnataka: 29AAAGM0289C1ZF.

[c] GSTIN No. for Madhya Pradesh: 23AAAGM0289C1ZR.

8. Any Additional input tax credit if becomes available to the suppliers same shall be passed onto Railways in the final P.O.

### **Section 171 of GST Act stipulates anti-profiteering measures:**

- A) Input Tax Credit benefit if any accrued should be passed on to the Purchaser as reduction in Basic Price or else a certificate should accompany the bill stating "It is certified that no Input Tax Credit benefit has accrued on the materials invoiced /billed for, that can be passed on to the Purchaser.
- B) Firm should submit invoice bill clearly indicating HSN Code and applicable GST rate with documentary evidence.
- C) Firm should also give a declaration that any additional input tax credit benefit if become available same shall be passed over to Purchaser without any undue delay.

