



ગુજરાત પાણી પુરવઠા અને ગટર વ્યવસ્થા બોર્ડ,  
(A Government of Gujarat Undertaking)

"જલસેવા ભવન" છ- રોડ, ચેરફોર્સ સ્ટેશન સામે, સેક્ટર- ૧૦- એ, ગાંધીનગર

ડી.જી.રામચંદાણી  
મુખ્ય ઇજનેર

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જા.નં./ટેકસેલ/જીએસટી/પરિપત્ર /૩૫૧

તા.૧૮/૦૪/૨૦૨૨

પરિપત્ર

- વિષય:- ગુજરાત પાણી પુરવઠા અને ગટર વ્યવસ્થા બોર્ડમાં યોજનાના અમલીકરણની ટેન્ડર પ્રક્રિયામાં જી.એસ.ટી. અંગે સ્પષ્ટીકરણ બાબત.
- સંદર્ભ:- (૧) નાણાં નિયંત્રકશ્રીના પત્ર ક્રમાંક જીડબલ્યુએસએસબી/ એમ.એન્ડ પી./ ૨૦૨૧૧૨૭૨૭/ ૧૧૮૭, તા.૧૭/૧૨/૨૦૨૧.
- (૨) બોર્ડ કચેરીના પત્ર ક્રમાંક ટેકસેલ/ એસ.ઓ.આર./ ૨૨-૨૩/ ૩૦૯, તા.૧૭/૦૩/૨૦૨૨.
- (૩) માર્ગ અને મકાન વિભાગ, ગાંધીનગરના ઠરાવ ક્રમાંક: ટીએનસી/૧૦૨૦૨૨/૪૫૭/સી, તા.૦૫/૦૪/૨૦૨૨.
- (૪) માન. અધ્યક્ષશ્રીની સરખા ક્રમાંકની ફાઇલ પરની તા.૧૬/૦૪/૨૦૨૨ની મંજૂરી.

ના.કા.ઈ. શ્રી.જા.આ.સુ.વે.વિ.

ગુ.પા.પુ. અને ગટર વ્ય. બોર્ડ, વહોદરા.

ગમવક નં. ૫૭૭

તારીખ ૨૭/૦૫ ૨૬/૪/૨૨

કોને સંબંધિત ૧૩૧/૨/૧૩

ના.કા.ઈ. ૫૭

પરિપત્ર:-

ગુજરાત પાણી પુરવઠા અને ગટર વ્યવસ્થા બોર્ડમાં હાથ ધરવામાં આવતાં યોજનાકીય કામોની ટેન્ડર પ્રક્રિયામાં કેન્દ્ર સરકારના તા.૧૮/૧૧/૨૦૨૧ના નોટીફિકેશન નં- ૧૫/ ૨૦૨૧ અન્વયે તા.૦૧/૦૧/૨૦૨૨થી વર્કસ કોન્ટ્રાક્ટ પર જી.એસ.ટી. નો દર ૧૮ ટકા થયેલ છે. જેને અનુલક્ષિને રાજ્ય સરકારની માર્ગદર્શિકા મુજબ વર્ષ ૨૦૨૨-૨૩ની ભાવસૂચિ જી.એસ.ટી. ના દર મુજબ અમલીકૃત કરવામાં આવેલ છે.

યોજનાકીય કામોના અંદાજોની તાંત્રિક ચકાસણી સમિતિ અને બોર્ડ બેઠકમાં મંજૂરી જી.એસ.ટી. સાથેના ભાવપત્રક માટે લેવાની રહેશે. જ્યારે ટેન્ડર પ્રક્રિયામાં પારદર્શિતા જળવાઈ રહે અને નાણાકીય સરળતા માટે ટેન્ડર પ્રક્રિયામાં તાંત્રિક મંજૂરી, સમગ્ર તાંત્રિક મંજૂરી અને ફાઇટ ટેન્ડર પેપરની મંજૂરી જી.એસ.ટી. વગરના ભાવો મુજબ આપી ટેન્ડર પ્રસિધ્ધ કરવાના રહેશે.

ટેન્ડર ડોક્યુમેન્ટમાં ભાવો જી.એસ.ટી. વગરના છે. તે બાબતે સંબંધિત તમામ ટેન્ડરની કલમોમાં ઉલ્લેખ કરી એજન્સીએ ભાવો જી.એસ.ટી. વગરના ભરવાના રહેશે અને ટેન્ડરની સરખામણી અને મંજૂરી તે મુજબ થશે તથા થયેલ યોજનાકીય કામોનું વાસ્તવિક કરવાપાત્ર ચુકવણું જી.એસ.ટી. સાથે કરવામાં આવશે. તે બાબતે સ્પષ્ટીકરણ કરવાનું રહેશે. યોજનાકીય કામોમાં સુચિત સ્ટાર રેટના આધારે પ્રવર્તમાન જોગવાઈ/ધારાધોરણ મુજબ ભાવ વધારાનું ચુકવણું પણ નિયત ગણતરી મુજબ જી.એસ.ટી. સાથે કરવાપાત્ર રહેશે. જે અંગે માર્ગદર્શન માટે સરખામણી પત્રક સામેલ છે.

આ બાબતનું અમલીકરણ તાત્કાલિક અસરથી કરવાનું રહેશે.

(ડી.જી.રામચંદાણી)

મુખ્ય ઇજનેર

બિડણ:- સરખામણી પત્રક, વોલ્યુમ-૧ બી ક્લોઝ-૫૯

(P.T.O.)



નકલ સાદર રવાના પ્રતિ,

- માન. અધ્યક્ષશ્રીના કાર્યકારી સચિવશ્રી, ગુ.પા.પુ. અને ગ.વ્ય.બોર્ડ, ગાંધીનગર.
- સભ્ય સચિવશ્રી, ગુ.પા.પુ. અને ગ.વ્ય.બોર્ડ, ગાંધીનગર.
- મુખ્ય કારોબારી અધિકારીશ્રી, વાસ્મો, ગુ.પા.પુ. અને ગ.વ્ય.બોર્ડ, ગાંધીનગર.
- મુખ્ય ઇજનેરશ્રી, મટીરીયલ/ યાંત્રિક, ગુ.પા.પુ. અને ગ.વ્ય.બોર્ડ, ગાંધીનગર.
- મુખ્ય ઇજનેરશ્રી, ઓન-૧, વડોદરા, ઓન-૨, અમદાવાદ, ઓન-૩, રાજકોટ, ઓન-૪, કચ્છ-ભૂજ, ઓન- ૫, જુનાગઢ, ઓન-૬, સુરત
- પ્રોજેક્ટ ડાયરેક્ટરશ્રી, અર્બન સેલ, ગુ.પા.પુ. અને ગ.વ્ય.બોર્ડ, ગાંધીનગર.
- ચીફ જનરલ મેનેજરશ્રી (પ્રોજેક્ટ), જી.ડબલ્યુ.આઈ.એલ., ગાંધીનગર
- નાણા નિયંત્રકશ્રી, ગુ.પા.પુ. અને ગ.વ્ય.બોર્ડ, ગાંધીનગર.
- માસ્ટર ફાઇલ.

જાન સેબા/ગ્રામ / ૭૧૭ / ૨૦૨૨  
રજાનાર

✓ નકલ રવાના પ્રતિ નાપલ સુપરપાલ્સ ઈન્ફ્રાસ્ટ્રક્ચર  
જા.કા. ૨૨. પેપ લિટાગ વુડાદરા, કચ્છ, ડાહ્યા, સમી  
નરત જાગી સારે. તમા પત્ર વંચાગે લઈ. જરૂર  
રજાનાર ડાહ્યા સારે.

કાર્યપાલક ઇજનેર  
જાહેર આરોગ્ય બાંધકામ વિભાગ  
ગુ. પાણી પુરવઠા અને ગટર વ્ય. બોર્ડ  
વડોદરા.

નકલ પાઠી સ્થાના નરત જાગી સારે

VOLUME - IB

General Conditions of Contract

Prevailing Condition	Revised condition
<p><b>(CLAUSE -47) Rates inclusive of Sale Tax/ VAT and all other taxes except service tax.</b></p> <p>The rates to be quoted by the contractor must be inclusive of sales tax/ VAT &amp; all other taxes. No extra payment on this account will be made to the contractor.</p> <p><b>NOTE:</b></p> <p>a) Service tax shall be payable extra subject to applicability of Service Tax, against documentary evidence/ invoice. Statutory variation and any additional taxes levied during contract period shall not be payable.</p> <p>b) In case of implementation of Goods and Service Tax Act (GST) in Gujarat, the variation in tax liability on account of GST on that part of value of contract, for which goods and services are procured after the implementation of GST in Gujarat, shall be reimbursed/ recovered.</p>	<p><b>(CLAUSE -47) Rates are exclusive of GST but inclusive of all other taxes</b></p> <p>The rates to be quoted by the contractor must be exclusive of GST but inclusive of all other taxes. GST should be paid extra on the admissible payment as per the approved tender rates and condition of price variation; GST should be paid as per prevailing rates at the time of payment.</p>



VOLUME - III

PRICE BID

PREAMBLE TO PRICE SCHEDULE

Prevailing Condition	Revised condition
(26) The prices shall be quoted inclusive of all taxes, royalties and duties prevailing at the time of submission of the bids. Statutory variation if any during the currency of contract shall have to borne by the agency which shall be not reimbursed by the GWSSB.	(26) The rates quoted shall be exclusive of GST, but inclusive of all other taxes, duties which shall not be paid extra. While GST will be paid for admissible part of actual work done at the approved tender rates and tender conditions of price variations. GST shall be paid as per prevailing rates at the time of payment. The TDS shall be deducted at source as per provision of IT rules and GWSSB policy.
(27) The rates should be quoted inclusive of Sale Tax/ VAT and all other taxes except service tax as per Volume-I(B), General Conditions of Contract, Clause No. 47.	(27) The rates should be quoted exclusive of GST but inclusive of all other taxes as per Volume-I (B), General Conditions of Contract, Clause No. 47.



## **VOLUME - IB**

### **General Conditions of Contract**

#### **(CLAUSE-59) Price Variation Clause:**

##### **a) PRICE VARIATION FOR H.R. COIL (M.S. PIPES) BROUGHT BY CONTRACTOR:**

The price variation shall be based on the latest Monthly wholesale price index declared by office of Economic Advisor to GOI, Ministry of Commerce & Industries. Price Index is available on web site: <http://caindustry.nic.in>

The amounts payable to the contractors for the work done involving use of HR Coil when these materials are not supplied by the Government as for Schedule-A price shall be adjusted for increase or decrease in the rates of these materials as under:

The star rates for H.R. Coil as per SOR to be brought by the Contractor shall be considered Ex-supply Depot/ Godown as under:

SL. NO.	ITEM	STAR RATE (excluding GST as per SOR)
1	HR Coil (HRC) Above 3.15 to 10 mm thick	Rs. .... per MT

The above star rates are linked with Wholesale Price Index (WPI) as issued by Economic Advisor, Ministry of Commerce and Industries for the month in which the last date of submission of bid.

The fluctuations in rates of HR Coil shall be adjusted in the bills payable to the contractor as under:






$$A = \{ B * \{(C1/C0) - 1\} * D \}$$

Where:

- A = Difference of Amount payable or recoverable
- B = Star rate of HR Coil (HRC)- Excluding GST.
- C1 = The (quarterly) average corresponding index for HR Coil (HRC) for the quarter under consideration i.e. on the date of Inspection of pipe Offered.
- (Wholesale Price Index (WPI) as issued by Economic Advisor, Ministry of Commerce and Industries)
- Co = Price index of HR Coil (HRC) for the month in which DTP are approved (Wholesale Price Index (WPI) as issued by Economic Advisor, Ministry of Commerce and Industries)
- D = Qty. of HR Coil actually brought by the contractor on site of work and consumed in the work during the quarter duly supported with bill as recorded in consumption register and MB (MB for HR Coil (HRC)).

The following wholesale price index shall be referred for value of C1 & C0 in the above referred formula:

The quarter referred to in all the above formula shall mean the quarter of the calendar year January to March, April to June, July to September and October to December. Even if the tenders are opened in the middle of a quarter, the average index for the calendar quarter will be considered. The same principle would apply for identifying the quarter when the work is completed in the middle of calendar quarter.





NO.	ITEM	REFERENCE -Wholesale Price Index (WPI) as issued by Economic Advisor, Ministry of Commerce and Industries
1	HR Coil	HRC

### PRICE VARIATION EFFECTS

Condition for variation in prices of HR Coil (HRC) only:

1. No Ceiling for escalation for difference in the cost of HR Coil (HRC) will be applicable.
2. This clause shall be operative from the date of issue of work order and up to the expiry of original time limit and extended time limit if Liquidated Damage is not imposed.
3. This formula shall be used individually for HR Coil (HRC) for calculating adjustment.
4. The HR Coil (HRC) brought by the contractor on site of work shall be used only after the same is tested by the Department.
5. If such materials are not found as per the requirement of I.S. specification/ Tender specification, the same shall be removed by the contractor for which no claim shall be entertained.
6. This clause will be applied to the work irrespective of the cost of the work.

If the time limit is extended without penalty and the delay does not pertain to the contractor, then in such case Price Variation on the pipes shall be applicable restricted to the Bill of Quantities mentioned in tenders.

If the time limit is extended with the penalty, than days on which penalty is arrived shall be counted from the actual date of completion. For pipes



purchased during the penalty days, positive price variation shall not be applicable, where as negative variation is applicable.

Price variation on all type of pipes in case of Excess and Extra Item shall be payable/ recoverable subject to below mentioned conditions.

1. Excess due to shifting of location of the Head works as per availability of land and technical reasons.
2. Due to increase in number of villages
3. Due to change in alignment of the pipeline
4. Excess/ Extra item due to change in type of pipes.
5. Price variation shall be allowed up to increase of 10% of overall length of all types of pipelines mentioned in BOQ of the tender and subject to conditions mentioned above.

Price variation effect shall be calculated by concerned Division & shall be verified by paying authority prior to making payment.

**Condition for variation:**

1. This clause shall be operative from the date of issue of LOI and up to the expiry of original time limit.
2. Price escalation shall be granted for the diameter of pipes and length mentioned in the price bid.
3. In case of any discrepancy/dispute regarding application of price variation clause, decision of concerned Chief Engineer shall be final and binding to the contractor.

**b) PRICE VARIATION FOR uPVC PIPES:**

- i. The price variation will be based on Prime Grade 67 GER 01 (Formerly known as A Grade 67 GER 092) announced by IPCL from time to time.
- ii. The rate of PVC resin as per SOR on which tenders are invited (Excluding Freight), Rs. ....per MT (Excluding GST)





For purpose of variation, 900Kgs of PVC resin will be considered for one tonne of PVC pipes. In the event of any variation, prices will be calculated as:

$$P = \{ 0.90 (A-B) * C \}$$

Where:

P : Price Variation per tonne

A : Current Price of PVC resin per tonne fixed by IPCL on the date of inspection of pipe offered. (excluding GST)

B : Price of PVC resin per tonne i.e. Rs. ....per MT (excluding GST as per SOR on which tenders are invited)

C : Weight of pipe ( In this case value of C= 1 Tonne)

\* = Means multiplication

**Note:** Price of PVC resin per tonne shall be considered after deducting regional subsidy if any declared by the IPCL.

#### PRICE VARIATION EFFECTS

If the time limit is extended without penalty and the delay does not pertain to the contractor, then in such case Price Variation on the pipes shall be applicable restricted to the Bill of Quantities mentioned in tenders.

If the time limit is extended with the penalty, then days on which penalty is arrived shall be counted from the actual date of completion. For pipes purchased during the penalty days, positive price variation shall not be applicable, whereas negative variation is applicable.

Price variation on all type of pipes in case of Excess and Extra Item shall be payable/ recoverable subject to below mentioned conditions.





1. Excess due to shifting of location of the Head works as per availability of land and technical reasons.
2. Due to increase in number of villages
3. Due to change in alignment of the pipeline
4. Excess/ Extra item due to change in type of pipes.
5. Price variation shall be allowed up to increase of 10% of overall length of all types of pipelines mentioned in BOQ of the tender and subject to conditions mentioned above.

Price variation effect shall be calculated by concerned Division & shall be verified by paying authority prior to making payment.

The contractor shall have to give undertaking at the time of claiming their bills for price variation as under:

"We hereby certify that the uPVC resin of the uPVC Pipes for which the bill preferred is not purchased through any Government or Semi Government undertaking at the concession rate".

**Condition for variation:**

1. This clause shall be operative from the date of issue of LOI and up to the expiry of original time limit.
2. Price escalation shall be granted for the diameter of pipes and length mentioned in the price bid.
3. In case of any discrepancy/dispute regarding application of price variation clause, decision of concerned Chief Engineer shall be final and binding to the contractor.

**c) PRICE VARIATION FOR HDPE PIPES:**

- i. The price variation will be based on A Grade 46 GP 003 (i.e. PE-100) announced by IPCL from time to time.
- ii. The rate of HDPE resin as per SOR is as under (exclusive freight).



**For PE-100: Rs. .... per MT (46 GP 003) (excluding GST)**

For purpose of variation, 1000 Kgs of HDPE resin will be considered for one tonne of HDPE pipes. In event of any variation, prices will be calculated as following:

$$P = \{(A-B) * C\}$$

where:

P : Price Variation per tonne

A : Current Price of HDPE resin per tonne fixed by IPCL on the date of inspection of pipe offered. (excluding GST)

B : Price of HDPE resin per tonne i.e. Rs. ....per MT (excluding GST as per SOR on which tenders are invited)

C : Weight of pipe ( In this case value of C= 1 Tonne)

\* = Means multiplication

**Note :** Price of HDPE resin per tonne shall be considered after deducting regional subsidy if any declared by the IPCL.

#### **PRICE VARIATION EFFECTS**

If the time limit is extended without penalty and the delay does not pertain to the contractor, then in such case Price Variation on the pipes shall be applicable restricted to the Bill of Quantities mentioned in tenders.

If the time limit is extended with the penalty, than days on which penalty is arrived shall be counted from the actual date of completion. For pipes purchased during the penalty days, positive price variation shall not be applicable, where as negative variation is applicable.





Price variation on all type of pipes in case of Excess and Extra Item shall be payable/ recoverable subject to below mentioned conditions.

1. Excess due to shifting of location of the Head works as per availability of land and technical reasons.
2. Due to increase in number of villages
3. Due to change in alignment of the pipeline
4. Excess/ Extra item due to change in type of pipes.
5. Price variation shall be allowed up to increase of 10% of overall length of all types of pipelines mentioned in BOQ of the tender and subject to conditions mentioned above.

Price variation effect shall be calculated by concerned Division & shall be verified by paying authority prior to making payment.

The contractor shall have to give undertaking at the time of claiming their bills for price variation as under:

"We here by certify that the HDPE resin of the HDPE Pipes for which the bill preferred is not purchased through any Government or Semi Government undertaking at the concession rate".

**Condition for variation:**

1. This clause shall be operative from the date of issue of LOI and up to the expiry of original time limit.
2. Price escalation shall be granted for the diameter of pipes and length mentioned in the price bid.
3. In case of any discrepancy/dispute regarding application of price variation clause, decision of concerned Chief Engineer shall be final and binding to the contractor.





#### d) PRICE VARIATION FOR DUCTILE IRON PIPES:

The price variation shall be based on the latest Monthly wholesale price index declared by office of Economic Advisor to GOI, Ministry of Commerce & Industries. Price Index is available on website: <http://eaindustry.nic.in>

wholesale price index of Pig Iron shall be considered as "**Base Index**" (Rate as per SOR on basis of which tender are invited) for this tender.

Price variation in the rates of DI pipe shall be calculated on account of variation in monthly wholesale price index (**WPI**) of Pig Iron with base index. In event of any variation, prices will be calculated as per formula given below:

$$P = \{R_1 + 0.65 [ \{ (I_1 - I_0) / I_0 \} \times R_0 ] \}$$

Where:

P = Effective New Price Considering Variation in Rs. / Mtr.

R<sub>0</sub> = Value of R<sub>0</sub> for DI pipe based on Wholesale Price Index of Pig Iron as mentioned in GWSSB Schedule of Rates are as below:

Sl. No.	Size as per SOR (In mm)	Rupees/ Mtr. Rate as per SOR on basis of which tender are invited.
1.		
2.		

I<sub>1</sub> = Current Monthly Wholesale Price Index of Pig Iron as per price variation effect on the date of Inspection of pipe Offered

I<sub>0</sub> = Monthly Wholesale Price Index of PIG Iron given as Base Index as per SOR on which tenders are invited





$R_1$  = Approved rate of Consolidated Item of Contractor

\* = Means multiplication

### PRICE VARIATION EFFECTS

If the time limit is extended without penalty and the delay does not pertain to the contractor, then in such case Price Variation on the pipes shall be applicable restricted to the Bill of Quantities mentioned in tenders.

If the time limit is extended with the penalty, then days on which penalty is arrived shall be counted from the actual date of completion. For pipes purchased during the penalty days, positive price variation shall not be applicable, whereas negative variation is applicable.

Price variation on all type of pipes in case of Excess and Extra Item shall be payable/ recoverable subject to below mentioned conditions.

1. Excess due to shifting of location of the Head works as per availability of land and technical reasons.
2. Due to increase in number of villages
3. Due to change in alignment of the pipeline
4. Excess/ Extra item due to change in type of pipes.
5. Price variation shall be allowed up to increase of 10% of overall length of all types of pipelines mentioned in BOQ of the tender and subject to conditions mentioned above.

Price variation effect shall be calculated by concerned Division & shall be verified by paying authority prior to making payment.

The contractor shall have to give undertaking at the time of claiming their bills for price variation as under:

"We hereby certify that the Pig Iron of the DI Pipes for which the bill preferred is not purchased through any Government or Semi Government undertaking at the concession rate".





**Condition for variation:**

1. This clause shall be operative from the date of issue of LOI and up to the expiry of original time limit.
2. Price escalation shall be granted for the diameter of pipes and length mentioned in the price bid.
3. In case of any discrepancy/dispute regarding application of price variation clause, decision of concerned Chief Engineer shall be final and binding to the contractor.

**Guidelines:**

- a. The value of  $R_0$  shall be taken as per GWSSB SOR which has been referred for preparing the estimated cost.
  - b. The various sizes of DI pipe which has been referred for preparing the estimated cost (as per their grade) shall be mentioned in the table of  $R_0$ .
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