

Amendment in Tender Booklet Clause 44.0 Income Tax /Goods & Services Tax (GST) & Other Taxes. (These Tender Clause superseedes Tender Documents).

- 44.1 The rates quoted by the Contractor must be inclusive of all taxes prevailing on due date of bid submission except GST. However, any subsequent changes in the tax structure by Government after due date of bid submission will be compensated (+/-) on availability or submission of actual documentation. Contractor will have to intimate Engineer regarding changes occurred in the tax structure after bid submission. If the contractor fails to provide such information and if any financial obligation may arise due to change in tax structure, same will be recovered from the contractor.

The Contractor shall apply fair means of stock maintenance and shall adopt accounting standards as may be prescribed under GST. For arriving at the difference in procurement prices due to introduction of GST, it will be open for the Corporation to ask for original invoices, LR, weigh bridge slips, payment details and such other documents as may be required for the purpose.

If there is reduction in overall tax burden then proportional benefit of that shall be passed on to the Corporation.

- 44.2 GST will be paid separately on the bills. Hence, it is the responsibility of the contractor to pay the GST to the concerned Authority.
- 44.3 TDS Income Tax, TDS GST, Construction cess at the applicable rates and other taxes, if any imposed by State/Central Government from time to time will be recovered.
- 44.4 Contractor has to upload GSTR-1 under GST Act regularly. Corporation will examine GST amount paid to contractor as input tax credit in GSTR 2/A and GSTR 2/B. If Any input tax credit which is paid to the contractor as GST is not reflected in Corporation's account (GST no.) in GST portal, next any type of payment will not be made to the Contractor till the time the credit in the Corporation's GST account is available in the GST portal, and will be recovered along with interest from the contractor from any dues payable to them.
- 44.5 The contractor should produce a copy of the last return (GST and Income Tax) filed before the payment of the first R.A. bill. Otherwise the payment to the Contractor will be withheld. The contractor should also produce GST Registration No./PAN allotted by the Income Tax Department with the first R.A. bill.

- 44.6 Submission of GST invoice:-

બાંધકામ કરનાર એજન્સીએ નિગમ દ્વારા વિવિધ આઇટમોના ટેન્ડરમાં દર્શાવેલ સ્પેસિફિકેશન/ બ્રાન્ડ મુજબના માલસામાનની જી.એસ.ટી સાથેના બીલની નકલ પ્રોજેક્ટ સાઇટ પર જે તે માલ સામાન આવે ત્યારે તેની સાથે અલગથી રજુ કરવાની રહેશે.

“The contracting agency will be required to submit a copy of invoice as per GST Act at the time of delivery of materials at project site towards proof for the materials purchased as per the specification / brand as mentioned in the tender document of the corporation.”