

## **Special Conditions for GST**

**For the tenders opening after roll out of GST-** All the bidders / tenders should ensure that they are GST compliant and their quoted tax structure /rates are as per GST Law. "

"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."