

ANNEXURE-F2 (Rev.01)**GENERAL GUIDELINES FOR GOODS & SERVICE TAX (GST)****1.0 SCHEDULE OF RATES / BID PRICES**

~~1.1. Unless stated otherwise in the Bidding Documents, the Contract shall be for the whole works as described in Bidding Documents, based on the rates and prices submitted by the Bidder and accepted by the Employer. The prices quoted by the Bidders will be inclusive of all taxes except **GST (CGST & SGST/UTGST or IGST)**.~~

~~1.2. All duties, taxes and other levies [if any] payable by the CONSULTANT under the Contract, or for any other cause except final **GST (CGST & SGST/UTGST or IGST)** shall be included in the rates / prices and the total bid price submitted by the Bidder. **GST (CGST & SGST/ UTGST or IGST)** on the contract value shall be indicated in Agreed Terms & Conditions and SOR.~~

2.0 GST (CGST & SGST/UTGST or IGST)

2.1 Bidders are required to submit copy of the GST Registration Certificate while submitting the bids wherever **GST (CGST & SGST/UTGST or IGST)** is applicable.

2.2 ~~Quoted prices should be inclusive of all taxes and duties, except **GST (CGST & SGST or IGST or UTGST)**. Please note that t~~The responsibility of payment of **GST (CGST & SGST or IGST or UTGST)** lies with the Supplier of Goods / Services only. Supplier of Goods / Services (Service Provider) providing taxable service shall issue an Invoice / Bill, as the case may be as per rules/ regulation of GST. Further, returns and details required to be filled under GST laws & rules should be timely filed by Supplier of Goods / Services (Service Provider) with requisite details.

Payments to Service Provider for claiming **GST (CGST&SGST/UTGST or IGST)** amount will be made provided the above formalities are fulfilled. Further, HURL may seek copies of challan and certificate from Chartered Accountant for deposit of **GST (CGST & SGST/UTGST or IGST)** collected from Owner.

2.3 ~~In case CBEC (Central Board of Excise and Customs) / any equivalent government agency brings to the notice of HURL that the Supplier of Goods / Services (Service Provider) has not remitted the amount towards **GST (CGST & SGST / UTGST or IGST)** collected from HURL to the government exchequer, then, that Supplier of Goods / Services (Service Provider) shall be put under Holiday list of HURL for period of six months.~~

2.4 In case of statutory variation in **GST (CGST & SGST/UTGST or IGST)**, other than due to change in turnover, payable on the contract value during contract period, the Supplier of Goods / Services (Service Provider) shall submit a copy of the 'Government Notification' to evidence the rate as applicable on the Bid due date (**or date as prescribed in relevant provisions of ITB, GCC and SCC**) and on the date of revision.

2.5 **If the Contract is extended for reasons attributable to CONSULTANT, and beyond the contract period, in case HURL is not entitled for input tax credit of GST**

(CGST & SGST/UTGST or IGST), then any increase in the rate of GST (CGST&SGST/UTGST or IGST) beyond the contractual delivery period shall be to Service Provider's account whereas any decrease in the rate GST (CGST & SGST/UTGST or IGST) shall be passed on to the Owner.

2.6 **If the Contract is extended for reasons attributable to CONSULTANT and** Beyond the contract period, in case HURL is entitled for input tax credit of GST (CGST & SGST/UTGST or IGST), then statutory variation in applicable GST (CGST & SGST/UTGST or IGST) on supply and on incidental services, shall be to HURL account.

2.7 Claim for payment of ~~GST (CGST & SGST/UTGST or IGST)~~/ Statutory variation, should be raised within two [02] months from the date of issue of 'Government Notification' for payment of differential (in %) ~~GST (CGST & SGST/UTGST or IGST)~~, otherwise claim in respect of above shall not be entertained for payment of arrears.

~~The base date for the purpose of applying statutory variation as provided in the bidding document.~~

2.8 Owner/HURL will reimburse the ~~GST (CGST & SGST/UTGST or IGST)~~ to the Supplier of Goods / Services (Service Provider) at actual (~~or as prescribed in ITB, GCC, and SCC~~) against submission of Invoices as per format specified in rules/ regulation of GST to enable Owner/HURL to claim input tax credit of ~~GST (CGST & SGST/UTGST or IGST)~~ paid. In case of any variation in the executed quantities, the amount on which the ~~GST (CGST & SGST/UTGST or IGST)~~ is applicable shall be modified in same proportion. Returns and details required to be filled under GST laws & rules should be timely filed by supplier with requisite details.

2.09 Owner/HURL will reimburse ~~GST (CGST & SGST/UTGST or IGST)~~ to the Supplier of Goods / Services (Service Provider) at actual against submission of Invoices as per format specified in rules/ regulation of GST subject to the ceiling amount of ~~GST (CGST & SGST/UTGST or IGST)~~ as quoted by the bidder **and calculated as per relevant provisions of ITB, GCC & SCC**, subject to any statutory variations, except variations arising due to change in turnover. In case of any variation in the executed quantities (If directed and/or certified by the Engineer In Charge) the ceiling amount on which ~~GST (CGST & SGST/UTGST or IGST)~~ is applicable will be modified on pro-rata basis.

2.11 In case HURL is required to pay entire/certain portion of applicable GST (CGST & SGST/UTGST or IGST) and remaining portion, if any, is to be deposited by Bidder directly as per GST (CGST & SGST/UTGST or IGST) laws, entire applicable rate/amount of GST (CGST & SGST/UTGST or IGST) to be indicated by bidder in the SOR.

Where HURL has the obligation to discharge GST (CGST & SGST/UTGST or IGST) liability under reverse charge mechanism and HURL has paid or is /liable to pay GST (CGST & SGST/UTGST or IGST) to the Government on which interest or penalties becomes payable as per GST laws for any reason **which is attributable to CONSULTANT not attributable to HURL** or ITC with respect to such payments is not available to HURL for any reason **which is attributable to CONSULTANT not attributable to HURL**, then HURL shall be entitled to deduct/

setoff / recover such amounts against any amounts paid or payable by HURL to CONSULTANT / Supplier.

- 2.13 CONSULTANT shall ensure timely submission of invoice(s) as per rules/regulations of **GST** with all required supporting document(s) within a period specified in Contracts/ LOA to enable HURL to avail input tax credit. Further, returns and details required to be filled under **GST** laws & rules should be timely filed by supplier with requisite details.

If input tax credit with respect to **GST (CGST & SGST/UTGST or IGST)** is not available to HURL for any reason which **is attributable to CONSULTANT not attributable to HURL**, then HURL shall not be obligated or liable to pay or reimburse **GST (CGST & SGST/UTGST or IGST)** charged in the invoice(s) and shall be entitled to / deduct/ setoff /recover the such **GST (CGST & SGST/UTGST or IGST)** thereupon together with all penalties and interest if any, against any amounts paid or payable by HURL to Supplier of Goods / Services.

3.0 ANTI-PROFITEERING CLAUSE

As per Clause 171 of GST Act it is mandatory to pass on the benefit due to reduction in rate of tax or from input tax credit to the consumer by way of commensurate reduction in prices. The Supplier of Goods / Services may note the above and quote their prices accordingly.