



दिल्ली सरकार
कार्यालय प्रमुख अभियंता, लो0नि0वि0,
12वां तल, बहु-मंजिलाभवन, इंद्रप्रस्थसंपदा, नई दिल्ली: 110002
☎ 23317926, 23724561, 23317520, फ़ैक्स 23766924



Toll Free Complaint No. 1800 11 0093
वेबसाइट: <http://pwd.delhigovt.nic.in>
ई-मेल: pwdhqdelhi@gmail.com/dppwdhqdelhi@gmail.com

स: प्रमुख अभि./लो.नि.वि./कार्य/वैट/2017/ 6341

दिनांक: 27.12.2017


सेवा मे

सभी कार्यपालक अभियंता
लोक निर्माण विभाग (दिल्ली-सरकार)
नई दिल्ली
(लोक निर्माण विभाग वेबसाइट के माध्यम से)

विषय:- Clarification on GST regarding.

कृपया केन्द्रीय लोक निर्माण विभाग द्वारा जारी कार्यालय जापन संख्या SE/TAS/GST/08, SE/TAS/GST/Part-1/09, SE/TAS/GST/10, SE/TAS/GST/11 एवं इस संबंध में समय-समय पर जारी कार्यालय जापनो का अवलोकन करने का कष्ट करे एवं तदनुसार आवश्यक कार्यवाही सुनिश्चित करने का कष्ट करें। उपरोक्त जापन केन्द्रीय लोक निर्माण विभाग वेबसाइट पर उपलब्ध है और इस पत्र के साथ भी संलग्न है।


यह पत्र प्रमुख अभियंता, लो.नि.वि. की अनुमति से जारी किया जाता है।
संलग्न- उपरोक्त


(अजय रिछारिया)
उप निदेशक (कार्य)

प्रतिलिपि:-

1. प्रधान मुख्य अभियंता (परियोजना) नौवां तल, एम.एस.ओ. भवन, नई दिल्ली-02
2. प्रधान मुख्य अभियंता (अनुरक्षण) बारहवां तल, एम.एस.ओ. भवन, नई दिल्ली-02
3. मुख्य अभियंता (पूर्व) अनुरक्षण, तीसरा तल, एम.एस.ओ. भवन, नई दिल्ली-02
4. मुख्य अभियंता (उत्तर) अनुरक्षण, पाचवां तल, एम.एस.ओ. भवन, नई दिल्ली-02
5. मुख्य अभियंता (दक्षिण) अनुरक्षण, सातवां तल, एम.एस.ओ. भवन, नई दिल्ली-02
6. मुख्य अभियंता (शिक्षा) अनुरक्षण, प्रथम तल, एम.एस.ओ. भवन, नई दिल्ली-02
7. मुख्य अभियंता (स्वास्थ्य) अनुरक्षण, दूसरा तल, एम.एस.ओ. भवन, नई दिल्ली-02
8. मुख्य परियोजना प्रबंधक (अन्य परियोजनाएँ) तेरहवां तल, एम.एस.ओ. भवन, नई दिल्ली-02
9. मुख्य परियोजना प्रबंधक (आवास) तेरहवां तल, एम.एस.ओ. भवन, नई दिल्ली-02
10. मुख्य परियोजना प्रबंधक (शिक्षा) दूसरा तल, एम.एस.ओ. भवन, नई दिल्ली-02
11. मुख्य परियोजना प्रबंधक (स्वास्थ्य) छठा तल, एम.एस.ओ. भवन, नई दिल्ली-02
12. मुख्य परियोजना प्रबंधक (सी.सी.टी.वी) ग्यारहवां तल, एम.एस.ओ. भवन, नई दिल्ली-02

13. मुख्य परियोजना प्रबंधक (फलाईओवर-1) मुकरबा चौक, जी.टी. करनाल रोड नई दिल्ली-02
14. मुख्य परियोजना प्रबंधक (फलाईओवर-2 एवं 3) इंद्रप्रस्थ पार्क, सराय काले खॉ नई दिल्ली-02
15. मुख्य परियोजना प्रबंधक (फलाईओवर-4) बरार स्क्वेयर इंटरशेक्शन, रिंग रोड नई दिल्ली-02
16. मुख्य परियोजना प्रबंधक (फलाईओवर-5) भैरो रोड टी-जन्कशन, प्रगति पॉवर स्टेशन नई दिल्ली-02
17. सभी अधीक्षण अभियंता, लोक निर्माण विभाग (दिल्ली सरकार) लोक निर्माण विभाग की वेबसाइट के माध्यम से
18. श्री आर.एन. गुप्ता (वाईस प्रेसिडेन्ट), बिल्डर्स एसोसिएशन ऑफ इंडिया, 203, आशीर्वाद कॉम्प्लेक्स, डी-1 ग्रीन पार्क नई दिल्ली-16 को उनके पत्र संख्या BAI/DO/11/2017 दिनांक 14.12.2017 के सन्दर्भ में सूचनार्थ


उप निदेशक (कार्य)



CENTRAL PUBLIC WORKS DEPARTMENT

OFFICE MEMORANDUM

No. SE/TAS/GST/ 11

ISSUED BY AUTHORITY OF DIRECTOR GENERAL, CPWD

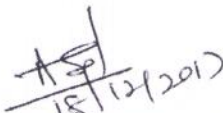
NIRMAN BHAVAN, NEW DELHI

DATED: 18.12.2017

Sub:- Delegation of powers on GST Regarding

In continuation to O.M. on GST issued by this Directorate vide OM No. SE/TAS/GST/08, 09 & 10 dated 04/12/2017, it is decided that the ADGs of the respective sub-regions will finalize the input tax rate viz excise duty, WCT, VAT and other taxes applicable prior to 01/07/2017 to workout the GST effect in their region.

This issues with the approval of DG, CPWD.


18/12/2017
Superintending Engineer(TAS)
CSQ, CPWD, Nirman Bhawan,
New Delhi

No. 158/SE/(TAS)/GST/2017-18/ 203-E
Copy to:-

Dated: 18/12/2017

1. All the SDGs, ADGs, CEs CPWD/ E-in-C (PWD) GNCTD through web site for information please.


Superintending Engineer (TAS)



CENTRAL PUBLIC WORKS DEPARTMENT

OFFICE MEMORANDUM

No. SE/TAS/GST/10

ISSUED BY AUTHORITY OF DIRECTOR GENERAL, CPWD

NIRMAN BHAVAN, NEW DELHI

DATED: 04.12.2017

Sub:- Clarification on GST Regarding

Due to imposition of goods and services Tax (GST) with effect from 01.07.2017 and after considering the various representations made by the Builder Associations of different regions with a view to mitigate the problems faced by contractors in the tenders invited, received or agreements drawn before the commencement of GST i.e. before 01.07.2017, it has been decided to adopt the following guidelines:-

S. No	Work Position	Action to be taken
1	Interim relief payable to the contractor on account of impact of GST on the work awarded/tender processed before the date of commencement of GST with effect from 01.07.2017 (except road work).	<p>GST rate being 18%, the interim relief @ 6% of the gross amount of since previous bill will be payable on submission of undertaking in the prescribed format as below.</p> <p>No interim relief is payable in case of applicable GST being 12%.</p> <p>"I/We hereby undertake to refund to Engineer-in-Charge, excess amount if any, paid to me/us which otherwise was not payable to me/ us after sanction at GST Compensation Statement."</p>

No. 158/SE/(TAS)/2017/ 192-E

Superintending Engineer (TAS)
Dated: 04/12/2017

Copy to:-

1. All the SDGs, all the ADGs, All the CEs CPWD/ E-in-C (PWD) GNCTD through web site for information please.

SE(TAS)



CENTRAL PUBLIC WORKS DEPARTMENT

OFFICE MEMORANDUM

No. SE/TAS/GST/Part-1/09

ISSUED BY AUTHORITY OF DIRECTOR GENERAL, CPWD

NIRMAN BHAVAN, NEW DELHI

DATED: 04.12.2017

Sub:- Clarification on GST Regarding

Due to imposition of goods and services Tax (GST) with effect from 01.07.2017 and after considering the various representations made by the Builder Associations of different regions with a view to mitigate the problems faced by contractors on works executed after 01.07.2017, it has been decided to adopt the following guidelines:-

S. No	Work Position	Action to be taken
1	Payment under clause 10 C on account of increase of wages of labour.	GST @ 18% / 12% as applicable shall be paid alongwith the payment of 10C.
2	Payment of escalation made Clause 10CC on substitute item for Project works.	Payment of escalation under 10CC in respect of Substitute Items shall be made as per model calculation attached. For quantities within the Deviation limit specified in Schedule F of the contract. No payment shall be made for quantities beyond the Deviation limit as market rate is payable in that situation.

Note:- The detailed illustration for above model calculation sheet is enclosed
This issues with the approval of DG,CPWD

Superintending Engineer(TAS)

No. 158/SE/(TAS)/2017/ 190E

Dated: 4/12/2017

Copy to:-

1. All the SDGs, all the ADGs, All the CEs CPWD/ E-in-C (PWD) GNCTD through web site for information please.

Superintending Engineer (TAS)

SE/TAS/GST/Part-2

Model calculation in respect of payment of escalation under 10CC in respect of substitute items.

Suppose the rates of agreement items to be substituted is = 'A'

The market rate of the agreement items to be substituted = MO

Market rate of substituted items = MS

Therefore, as per clause 12.2.2 GCC 2014 for project and original work the rate payable to the contractor for the substitute items shall be the rate for the agreement item (to be substituted) so increase to the extent of the difference between the market rate of substitute item and the agreement item (to be substituted).

Therefore, the rate payable to the contractor for the substitute item = 'P' = 'A' + (MS - MO)

For calculation of 10CC the amount so calculated on the basis of agreement rate i.e. 'A' and quantity executed in this quarter 'S' (Maximum upto the permissible deviation limit as per schedule 'F' of the contract), will be added while calculating the value of 'M' in the formula mentioned under clause 10 CC of GCC 2014 i.e. $M = C + F + I - J + Q$

Where

M = The cost of work on which escalation will be payable

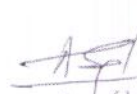
C = Gross value of work done since previous quarter.

F = Full assessed value of Secured Advance for which escalation Payable in this quarter.

I = Advance payment for which escalation is payable in this Quarter.

J = Extra Items/deviated quantities of items paid as per Clause 12 Based on prevailing market rates during this quarter.

Q = Amount of substitute item = A x S


A / 12 / 2017
(SE/TAS)



CENTRAL PUBLIC WORKS DEPARTMENT

OFFICE MEMORANDUM

No. SE/TAS/GST/08

ISSUED BY AUTHORITY OF DIRECTOR GENERAL, CPWD

NIRMAN BHAVAN, NEW DELHI

DATED: 04.12.2017

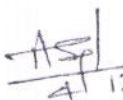
Sub:- Clarification on GST Regarding

Due to imposition of goods and services Tax (GST) with effect from 01.07.2017 and after considering the various representations made by the Builder Associations of different regions with a view to mitigate the problems faced by contractors in the tenders invited, received or agreements drawn before the commencement of GST i.e. before 01.07.2017, it has been decided to adopt the following guidelines:-

S. No	Work Position	Action to be taken
1(a)	Works on which both service tax and work contract tax was payable.	The agency will submit to Engineer in charge GST compensation statement as per the attached model calculation alongwith necessary authenticated documentary proofs. The G.S.T. compensation statement will be scrutinized by EE for approval of competent authority within 15 working days of receipt of the statement. The Superintending Engineer /Project Manger shall approve the statement within 15 working days of receipt from the Engineer in Charge.
1(b)	Works on which only service tax was payable i.e involving predominantly labour component only.	The GST @ 18%/12% as applicable shall be reimbursed on production of receipt of payment of GST towards work contract.
2	Payment under clause 10 C on account of increase of wages of labour.	GST @ 18%/12% as applicable shall be paid alongwith the payment of 10C.

3	Payment of escalation made Clause 10CC on substitute item for Project works.	Payment of escalation under 10CC in respect of Substitute Items shall be made as per model calculation attached for quantities within the Deviation limit specified in Schedule F of the contract. No payment shall be made for quantities beyond the Deviation limit as market rate is payable in that situation.
---	--	--

Note:- The detailed illustration for above model calculation sheet is enclosed
This issues with the approval of DG,CPWD



 4/12/2017
 Superintending Engineer(TAS)

No. 158/SE/(TAS)/2017/ 191-E

Dated: 4/12/2017

Copy to:-

1. All the SDGs, all the ADGs, All the CEs CPWD/ E-in-C (PWD) GNCTD through web site for information please.


 Superintending Engineer (TAS)

SE/TAS/GST/08 (Part-2)

Model Calculation for Calculating of Impact of GST in the tender invited, received or agreements drawn before the commencement of GST i.e. before 01.07.2017

Code	Description	Unit	Qty.	Rate	Amount	Exise Duty in %	Sale Tax/WCT %	ED Amount in Rupees	VAT Amount in Rupees	Other Taxes			Total Input Credit	Basic Amount Excluding Taxes
										1% education Cess	1% higher education Cess	1% Labour Cess		
	Brick work with common burnt clay F.P.S. (non modular) bricks of class designation 7.5 in foundation and plinth in : Cement mortar 1:4 (1 cement : 4 coarse sand)													
	(Ref: DAR-2014, Volume-I, Item No. 6.1.1)													
	Details of Cost for : 1.00 Cum													
Code	Description	Unit	Qty.	Rate	Amount									
	MATERIALS													
2602	Common burnt clay F.P.S. (non modular)	1000 Nos.	494.000	4500.00	2223.00	6%	5%	111.85	105.86			217.71	2005.29	
3.9	Cement mortar 1:4 Rate as per Item Number 3.9 of SHE Mortars	Cum	0.250	4172.04	1043.01							161.50	881.51	
2201	Carriage of bricks	1000 Nos.	494.000	283.96	140.28							0.00	140.28	
9999	Sundries	L.S.	2.730	1.78	4.86							0.00	4.86	
	LABOUR:													
0123	Mason (brick layer) 1st class	Day	0.360	435.00	156.60								156.60	
0124	Mason (brick layer) 2nd class	Day	0.360	399.00	143.64								143.64	
0115	Coolie	Day	1.370	329.00	450.73								450.73	
0101	Bhisti	Day	0.200	363.00	72.60								72.60	
	TOTAL				4234.72							379.21	3855.51	
	Add Water Charges @ 1%				42.35					Add GST @ 12% by reverse calculation			542.00	
	TOTAL				4277.07					Total			4397.51	
	Add CPHO @ 15%				641.56					Add @ 1% Water Charges			43.98	
	TOTAL				4918.63					Total			4441.49	
	Add Service Tax 6%				295.12					Add @ 15% CP & OH			666.22	
	Cost of 1 Cum				5213.75					Total			5107.71	
	Say				5213.75					Say			5107.71	
										Net difference in Percentage			-2.03	

ASD
A/12/2017
SEZ/TAS

Code	Description	Unit	Qty.	Rate	Amount	Exise Duty in %	Sale Tax/WCT %	ED Amount in Rupees	VAT Amount in Rupees	Other Taxes			Total Input Credit	Basic Amount Excluding Taxes
										1% education Cess	1% higher education Cess	1% Labour Cess		
	Cement mortar 1:4 (1 cement : 4 coarse sand).													
	(Ref: DAR-2014, Volume-I, Item No. 3.9)													
	Details of cost for 1 cum													
Code	Description	Unit	Qty.	Rate	Amount	Exise Duty in %	Sale Tax/WCT %	ED Amount in Rupees	VAT Amount in Rupees	1% education Cess	1% higher education Cess	1% Labour Cess	Total Input Credit	Basic Amount Excluding Taxes
	MATERIALS													
	(0.214 cum. of cement = 0.31 tonne)													
0367	Cement	tonne	0.38	6300.00	2394.00	1000 Per Tonne	12.5%	380.00	266.00				646.00	1748.00
2209	Carriage of Cement	tonne	0.38	94.65	35.97		0						0.00	35.97
0982	Coarse sand	cum	1.07	1200.00	1284.00		0						0.00	1284.00
2203	Carriage of Coarse sand	cum	1.07	106.49	113.94		0						0.00	113.94
	LABOUR													
	[For measuring, carrying, depositing and mixing-													
0114	Beldar	Day	0.75	329.00	246.75									246.75
0101	Bhisti	Day	0.07	363.00	25.41									25.41
9999	Hire and running charges of mechanical mixer	L.S.	26.91	1.78	47.90									47.90
9999	Sundries	L.S.	13.52	1.78	24.07									24.07
	Cost of 1 Cum												646.00	3526.04

ASST
4/12/2017
SECTAS

(4)