

बृहन्मुंबई महानगरपालिका

परिपत्रक

क्र. प्र.ले.वित्त./प्रकल्प/शहर/३३ दि. ०४.०३.२०१७

विषय: महानगरपालिकेद्वारे हाती घेण्यात येणारी विविध प्रकल्प कामे तसेच खरेदी करण्यात येणा-या वस्तु व सेवा इत्यादीबाबतच्या निविदांमध्ये वस्तु व सेवा करासंबंधीत अटीचा समावेश करणेबाबत.

भारत सरकार द्वारा सादर केलेल्या 'Goods and Services amendment Bill (GST Bill)' संसदेने दि.०८ ऑगस्ट २०१६ रोजी संमंती दिली असून उर्वरीत विधायक बाबींची पूर्तता झाल्यावर सदर विधेयकाची अंमलबजावणी येत्या नजिकच्या काळात होण्याची शक्यता आहे. सदर बाब विचारात घेता, महानगरपालिकेद्वारे हाती घेण्यात येणारी विविध प्रकल्प कामे तसेच खरेदी करण्यात येणा-या वस्तु व सेवा इत्यादीबाबतच्या निविदांमध्ये वस्तु व सेवा करासंबंधीत यथोचित अटीचा समावेश करणे आवश्यक आहे. जेणेकरून जेव्हा वस्तु व सेवा कर प्रभाव्य होईल तेव्हा सदर कर लागू होण्यापूर्वीच्या व चालू असलेल्या कंत्राटांमध्ये कराबाबतच्या अटीचे नियमन निसंदिग्ध व सुकर होईल.

याबाबत करसल्लागाराच्या सहाय्याने वस्तु व सेवा कराबाबत मसुदा निविदांमध्ये समाविष्ट करावयाची अट गठीत केली असून सदर अट सोबत परिशिष्ट अ, विशेष परिशिष्ट-१ मध्ये जोडली आहे.

सर्व खातेप्रमुख, रूग्णालयांचे अधिष्ठाता, सहायक आयुक्त तसेच सर्व लेखा अधिकारी/ उप प्रमुख लेखापाल यांनी ई-कोटेशन/अतारांकित निविदा/ई-निविदा मागविताना त्यामधील अटी व शर्तीमध्ये सोबतच्या परिशिष्ट अ, विशेष परिशिष्ट-१ मध्ये दिलेल्या अटीचा समावेश करावा.

सदर निदेश तातडीने अंमलात येतील.

सही/- दि. १६.०२.२०१७
(रा.क.आव्हाड)
प्रमुख लेखापाल(पा.पु.म.नि.)

सही/- दि.१८.०२.२०१७
(डॉ.संजय मखर्जी)
अतिरिक्त आयुक्त(प्रकल्प)

सही/- दि. १७.०२.२०१७
(ह.शं.निकम)
प्रमुख लेखापाल (वित्त)

सही/- दि.०२.०३.२०१७
(अजोय मेहता)
महानगरपालिका आयुक्त

Annexure 'A'

Taxes and duties on material:

“ All charges towards Octroi, Terminal tax or Sales Tax/VAT/ Customs duty/ Service tax etc. and other duties on material/ Machinery obtained for the work from any source including the tax applicable, as per Maharashtra Sales Tax Act, on the transfer of property in good involved in the execution of work contracts, (re-enacted) Act 1991 or as amended shall be borne by the tenderer. The Engineer shall not be responsible for any defaults in paying various taxes /Royalty as mentioned above, by the contractor. The tenderer should quote the cost inclusive of all applicable taxes and duties. **The tenderer shall mandatorily upload the information of applicable tax on various items in the proforma as enclosed under 'Special Annexure-I' in 'C' packet, wherein the tenderer shall indicate in the tabular format, all the applicable taxes and their percentages and the tax amount considered while quoting the tender .** The Prices quoted in this annexure under column 3 shall be inclusive of all taxes and duties and will be considered for evaluation. As and when the GST(Goods and Service Tax) comes into force for the State, the Prices quoted under columns 4 to 7 of this Annexure shall be considered and any increase in tax liability arising due to levy of GST shall be payable to the tenderer based on actual. Similarly, any decrease in tax liability due to levy of GST shall be recovered from the tenderer based on actual.

For this purpose, MCGM shall, after exploring the available options under the GST, calculate the scheduled rate of differential GST liability (after fully deducting the benefit of additional input credit/ saving from VAT, CST, Octroi Duty, Excise duty, CVD, Service tax, Education Cess, SHEC, KKC, SBC, and any other non creditable taxes). The Tenderer will be required to file supplementary claims for the actual differential GST Liability at his end (after fully deducting the benefit of additional input credit/ saving from VAT, CST, Octroi Duty, Excise duty, CVD, Service tax, Education Cess, SHEC, KKC, SBC, and any other non creditable taxes) and provide a Chartered Accountant's Certificate for this actual differential GST Liability along with the proof of payment for such actual differential GST Liability. The reimbursement of differential GST Liability will be restricted to the lower of the scheduled rate of differential GST Liability as provided by MCGM and actual differential GST Liability as provided by the Tenderer.

MCGM shall, based on the nature of the tenders and the BOQ rates, communicate its decision on payment/ recovery of net differential GST Liability (on account of applicability GST) to the contractor. If any dispute, difference of any kind whatsoever shall arise with respect to payment/ recovery of net differential GST Liability (on account of applicability GST), the aggrieved party shall refer such dispute within a period of seven days to the concerned Add. Municipal Commissioner who shall constitute a committee comprising of three officers i.e. the concerned Dy. Municipal Commissioner or Director (E.S.&P.), Chief Engineer other than the Engineer of the Contract and the concerned Chief Accountant. The Committee shall give its decision in writing within 60 days of its formation, after giving at least one hearing to the contractors.

Appeal on the Order of the Committee may be referred to the Municipal Commissioner within 7 days. Thereafter the Municipal Commissioner shall constitute a Committee comprising of three Addl. Municipal Commissioners including Addl. Municipal Commissioner in charge of Finance Department. The Municipal Commissioner within a period of 90 days after being requested to do so shall give written notice of committee's decision to the Contractor. Save as herein provided such decision in respect of such matter so referred shall be final and binding upon both parties and shall forthwith be given effect to by the Contractor. **No claims in this respect whatsoever shall be entitled to be referred to arbitration.** The change in the tax structure of GST if it is on higher side will not be reimbursed to the contractor for the extended period if it is on the fault of contractor. Further the tenderer will not be reimbursed the taxes, duties, cess and charges etc. (except GST) whether now in force or that may be enforced in future”.

- a) The labour welfare CESS as applicable as per the Government Resolution under no BCA/2009/case no 108/ labour.7A/Mantralaya/Mumbai-400032 dt. 17.06.2010 shall be recovered from contractor's bill.
- b) Any tax benefit availed by the bidder by way of statute of the project or by way of project authority certificate shall be to the Employer's account and shall be deducted from the contractor's RA bills.

SPECIAL ANNEXURE – I

Name of Work:-

SR. NO.	ITEM DESCRIPTION	AMOUNT INCLUSIVE OF ALL TAXES & DUTIES	BIDDER TO INDICATE THE AMOUNT OF APPLICABLE TAXES. THESE SHALL NOT BE TAKEN INTO CONSIDERATION FOR EVALUATION						
			VAT		SERVICE TAX (IF APPLICABLE)		OTHER TAXES IF ANY		TOTAL AMOUNT OF TAXES
			%	AMOUNT	%	AMOUNT	%	AMOUNT	
Col. 1	Col. 2	Col. 3	Col. 4a	Col. 4b	Col. 5a	Col. 5b	Col. 6a	Col. 6b	Col. 7 (4b+5b+6b)
	GRAND TOTAL								

Sign & Seal of Tenderer