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**East Central Railway**  
**STORES -INSTRUCTION No. 86**

No. ECR/ SMM/Stores-Instruction

**Dt. 14.11.2017**

**Sub:-** Modifications/Replacements in General Instructions to Tenderers for participation through e-tender w.r.t. GST (w.e.f. 01.07.2017)

**Ref:-** (1) Rly. bd's letter no. 2008/RS(G)/777/1 dtd. 21.07.2017  
(2) Rly. bd's letter no. 95/RS(G)/796/1 dtd. 31.07.2017

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In references of above, the following Modifications/Replacements are issued in General Instructions to Tenderers for participation through e-tender:-

Sr. No. of General Instructions to Tenderers for participation through e-tender	Existing	Modifications/Replacements
Sr. No. 9	Sales Tax/ Excise Duty	GST will be applicable
Sr. No. 10	Octroi/Entry Tax	GST will be applicable
Sr. No.40b(i)	Octroi, Entry Tax, Toll Tax	Replaced by the GST. GST will be applicable
Sr. No. 40b(ii)	Will be replaced	Will be replaced by - Tenderers are advised to give break up of basic rate, GST, Freight (upto Consignee Store) of finished goods separately.
Sr. No. 40a	Will be deleted	Will be replaced by 40.1 - For the tenders opening after roll out of GST - All the bidders/tenderers should ensure that they are GST compliant and their quoted tax structure/rates are as per GST Law.
Sr. No. 40.2 is to be incorporated	<p>As Goods and Services Tax : - All the bidders/tenderers should ensure that they are GST compliant and their quoted tax structure/rates are as per GST Law. They should have GST Registration Number.</p> <p>(i) Tenderers should clearly indicate separately ex-works basic price, packing charge, forwarding charge, GST applicable with HSN code and Freight charge upto destination, in the respective field of the Financial Offer form. Tenderers are requested to refrain from quoting vague terms like "GST as applicable".</p> <p>(ii) Denial Clause : Supplier will not be entitled to any benefit of upward statutory variation in GST rates Announced after expiry of the original Delivery period as per purchase order &amp; in case of reduction in GST rates if any, benefit will be passed on to Railway at any stage of the contract.</p> <p>(iii) Tenderers will examine the various provisions of the Central Goods and Services Tax Act, 2017 (CGST)/Integrated Goods and Services Tax Act, 2017 (IGST)/Union Territory Goods and Services Tax Act, 2017 (UTGST)/respective state's State Goods and Services Tax Act, 2017 (SGST) also, as notified by Central/State Govt. &amp; as mentioned from time to time and applicable taxes before bidding. Tenderers will ensure that full benefit of Input Tax Credit (ITC) likely to be availed by them is duly considered while quoting Rates.</p> <p>(iv) The successful tenderers who is liable to be registered under CGST/IGST/UTGST/SGST Act to Railway at the time of submission of offer/after conclusion of contract, without which no payment shall be released to the tenderers.</p> <p>(v) In case the successful tenderers is not liable to be registered under CGST/IGST/UTGST/SGST Ac, the Railway shall deduct the applicable GST from his/their bills under reverse charge mechanism (RCM) and deposit the same to the concerned Authority.</p>	

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