



केन्द्रीय भण्डारण निगम
(भारत सरकार का उपक्रम)
CENTRAL WAREHOUSING CORPORATION
(A Govt. of India Undertaking)
जन-जन के लिए भण्डारण/Warehousing for Everyone

No. CWC/FD-Taxation/GST/2023-24

Dated: 16-02-2024

GST CIRCULAR NO. 64

Sub: GST related clauses in Tenders/RFPs/EOIs

Ref: GST circular -17 dated 09.10.2019

1. Apropos above, queries are received from operating divisions and regional offices regarding clauses related to GST to be included in the tender documents. In this regard the following clauses should be added in the tender documents/ RFP/EOI etc.

Sr. No.	Clause	Tenders/RPF/EOI where bids are invited inclusive of GST	Tenders/RPF/EOI where bids are invited exclusive of GST
1.	Estimated value of the contract	Estimated contract value should be given inclusive of GST.	Estimated contract value should be given exclusive of GST.
2.	Prequalification Criteria:	The bidders should have a valid GST registration. (Copy of valid GST registration certificate should be provided) * In case of work contract services, bidder should have valid GST Registration of the state where works contract services are to be performed or carried out.	The bidders should have a valid GST registration. (Copy of valid GST registration certificate should be provided) * In case of work contract services, bidder should have valid GST Registration of the state where works contract services are to be performed or carried out.

निगमित कार्यालय: 4/1, सीरी इंस्टीट्यूशनल एरिया, अगस्त क्रांति मार्ग, हौज़ खास, नई दिल्ली-110016.
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3.	General Conditions of the Contracts	The bidder should quote total price inclusive of GST. Break-up of the total quoted price should be provided in price format to be enclosed with the bid	The bidder should quote total price inclusive of all applicable taxes except GST.
4.	Payment terms:	<p>i. The Contractor shall submit e-tax invoice/Bill of Supply in accordance with GST Act and Rules containing requisite details in an accurate manner so that input credit can be availed by CWC.</p> <p>ii. The e-tax invoice/bill of supply should be raised on GSTIN as intimated by CWC.</p> <p>iii. The e-tax invoice/Bill of Supply should contain correct Harmonised System of Nomenclature (HSN) and Service Accounting Codes (SAC).</p> <p>iv. The e-tax invoice/Bill of Supply shall be submitted on or before (DATE TO BE PRESCRIBED BY OPERATING DIVISION) digitally signed through Bill Tracking System (BTS), detailing the amounts payable to the Contractor under this Contract. It is to note here that no bills submitted other than through Bill Tracking System (BTS) shall be accepted. On written request of the Contractor, CWC may at its sole discretion, permit submission of bills beyond the prescribed period.</p> <p>In case of abnormal delay in submission of bill (i.e. more than 30 days from the due date of submission), the Contractor shall be liable for penalties on account of statutory default of GST laws, Income Tax and/or any other law time being in force. The decision of the Regional Manager in this regard shall be final and binding on the Contractor.</p>	<p>i. The Contractor shall submit e-tax invoice/Bill of Supply in accordance with GST Act and Rules containing requisite details in an accurate manner so that input credit can be availed by CWC.</p> <p>ii. The e-tax invoice/bill of supply should be raised on GSTIN as intimated by CWC.</p> <p>iii. The e-tax invoice/Bill of Supply should contain correct Harmonised System of Nomenclature (HSN) and Service Accounting Codes (SAC).</p> <p>iv. The e-tax invoice/Bill of Supply shall be submitted on or before (DATE TO BE PRESCRIBED BY OPERATING DIVISION) digitally signed through Bill Tracking System (BTS), detailing the amounts payable to the Contractor under this Contract. It is to note here that no bills submitted other than through Bill Tracking System (BTS) shall be accepted. On written request of the Contractor, CWC may at its sole discretion, permit submission of bills beyond the prescribed period.</p> <p>In case of abnormal delay in submission of bill (i.e. more than 30 days from the due date of submission), the Contractor shall be liable for penalties on account of statutory default of GST laws, Income Tax and/or any other law time being in force. The decision of the Regional Manager in this regard shall be final and binding on the Contractor.</p>

	<p>v. In the event that the contractor fails to provide the e-tax invoice/Bill of Supply in the form and manner prescribed under the GST Act read with GST invoicing Rules thereunder, CWC shall not be liable to make any payment on account of GST against such invoice.</p>	<p>v. In the event that the contractor fails to provide the e-tax invoice/Bill of Supply in the form and manner prescribed under the GST Act read with GST invoicing Rules thereunder, CWC shall not be liable to make any payment on account of GST against such invoice.</p>
	<p>vi. CWC shall deduct GST at source at applicable rates in case transactions under this contract are liable to GST deduction at source.</p>	<p>vi. CWC shall deduct GST at source at applicable rates in case transactions under this contract are liable to GST deduction at source.</p>
	<p>vii. It shall further be ensured by the contractor that the invoice raised by Contractor during a month is appropriately reported in the GST Returns of the said month.</p>	<p>vii. It shall further be ensured by the contractor that the invoice raised by Contractor during a month is appropriately reported in the GST Returns of the said month.</p>
	<p>viii. GST payable under reverse charge mechanism for specified services or goods under GST act or rules, if any, shall be not paid to the contractor but will be directly deposited to the government by CWC.</p>	<p>viii. GST payable under reverse charge mechanism for specified services or goods under GST act or rules, if any, shall be not paid to the contractor but will be directly deposited to the government by CWC.</p>
	<p>ix. GST or any other tax on input material or services used by contractor in respect of this contract shall be payable by the contractor and Central Warehousing Corporation will not entertain any claim whatsoever in this respect.</p>	<p>ix. GST or any other tax on input material or services used by contractor in respect of this contract shall be payable by the contractor and Central Warehousing Corporation will not entertain any claim whatsoever in this respect.</p>
	<p>x. In case of any movement of any goods by contractor, he shall ensure compliance of e-way provisions under GST law. Any liability due to non-compliance by way of confiscation/interest/penalty or in any other manner shall be borne by the contractor himself.</p>	<p>x. In case of any movement of any goods by contractor, he shall ensure compliance of e-way provisions under GST law. Any liability due to non-compliance by way of confiscation/interest/penalty or in any other manner shall be borne by the contractor himself.</p>

		<p>xi. The contractor shall be required to submit an undertaking along with the tax invoices, in case contractor is not liable to provide e-invoices as per GST Law.</p>	<p>xi. The contractor shall be required to submit an undertaking along with the tax invoices, in case contractor is not liable to provide e-invoices as per GST Law.</p>
		<p>xii. Notwithstanding anything contained anywhere in the contract, in the event that the input tax credit of the GST charged by the Contractor in the invoices raised on CWC is not reflected on GST portal for reasons attributable to Contractor, CWC shall be entitled to recover such amount from the Contractor including deductions from any dues payable to such Contractor/ along with interest/penalty, if any, applicable as per provisions of GST Act and Rules framed thereunder towards non-compliance of contractual/statutory obligations.</p>	<p>xii. Notwithstanding anything contained anywhere in the contract, in the event that the input tax credit of the GST charged by the Contractor in the invoices raised on CWC is not reflected on GST portal for reasons attributable to Contractor, CWC shall be entitled to recover such amount from the Contractor including deductions from any dues payable to such Contractor/ along with interest/penalty, if any, applicable as per provisions of GST Act and Rules framed thereunder towards non-compliance of contractual/statutory obligations</p>
		<p>xiii. Except as may be expressly set out in this Contract, the Corporation shall only be responsible for the payment of all taxes now or hereafter levied or imposed by any Government Authority on the services, provided to the Corporation by the Contractor or its subcontractors under this contract (hereinafter referred to as “GST”).</p>	<p>xiii. Except as may be expressly set out in this Contract, the Corporation shall only be responsible for the payment of all taxes now or hereafter levied or imposed by any Government Authority on the services, provided to the Corporation by the Contractor or its subcontractors under this contract (hereinafter referred to as “GST”).</p>
5.	Price Bid	<p>i. Prices quoted are inclusive of all applicable taxes including GST (if applicable).</p>	<p>i. Price quoted are inclusive of all applicable taxes except GST. GST shall be paid extra at applicable rates subject to submission of tax invoice as per rules under GST law.</p>
		<p>ii. The contract shall be awarded to the bidder (L1) quoting the lowest total cost (Incl. GST, if applicable)</p>	<p>ii. The contract shall be awarded to the bidder (L1) quoting the lowest total cost (excl. GST, if applicable).</p>

		iii) It is the responsibility of the bidder to quote the correct GST rate. The classification of goods/services as per GST (Goods & Service Tax) Act should be correctly done by the contractor to ensure that input tax credit of GST is not lost to the CWC on account of any error on the part of the contractor.	iii) It is the responsibility of the bidder to quote the correct GST rate. The classification of goods/services as per GST (Goods & Service Tax) Act should be correctly done by the contractor to ensure that input tax credit of GST is not lost to the CWC on account of any error on the part of the contractor.
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2. All Regional managers and HoDs are requested to incorporate above clauses related to GST in tenders/EOIs/RFPs floated through GeM or otherwise. In case any change is required in above clauses, the same may be made in consultation with Finance division of Corporate office.

(RR Aggarwal)
GGM (Fin)

Distribution to:

1. All Regional Managers of CWC.
2. All HoDs, CWC CO, New Delhi
3. All DGMs/AGMs/Managers/ (Sr.) Asstt. Managers /Accountants in Finance, Accounts & Internal Audit Wings of all ROs.

Copy for information to:

1. MD, CWC, CO, New Delhi
2. Director (Fin/Pers/M&CP), CWC, CO, New Delhi
3. PPS to GGM (systems), CWC, CO, New Delhi with the request to place this Circular on CWC's website under GST circulars.
4. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi version of this circular.