

No.4197/PW/CE/EE(P)/AE(P)3/F.No.G-89/2017-18,

GOVERNMENT OF PUDUCHERRY  
PUBLIC WORKS DEPARTMENT

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Puducherry, the 13.03.18

CIRCULAR

Sub: PW-CE-Implementation of GST to the Civil Works - Reg.

Ref: 1. This office I. D. Note No.2704/PW/CE/EE(P)/AE(P)3/F.No.G.89/  
2017-18 dt.12.10.2017

2. I.D.No.5071/CTD/HQ/2017-18/333 dt.20.02.2018

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**Consequent to the Implementation of Goods and Service Tax Act** at the national level vide the Central Goods and Services Tax Act, 2017 and in Puducherry vide the Puducherry Goods and Service Taxes Tax Act, 2017, CGST and SGST is concurrently leviable on the taxable supplies. The SGST rates on various services including works contract are in accordance with G.O.Ms.No.11/2017- Puducherry GST (Rate) dated 29.06.2017 as amended from time to time and the CGST rates are in accordance with Notification No.11/2017 - Central Tax (Rate) dated 28.06.2017 as amended from time to time. Based on the implementation of GST Act the following contents are issued for adherence in supersession of instruction issued vide reference (1) cited above.

1. PSR 2013-14 applicable to 2017-18 rates shall be used for preparation of estimates until the New PSR is published with current rates including GST. The existing PSR shall be adopted for preparation of estimates alone.
2. Regarding the reimbursement of GST paid by the contractor for the old agreements (pre GST period) reimbursement of actual GST paid for the work is to be done invoking the clause 38 of the agreement and that the reimbursement will be the actual GST paid by the contractor i.e. the net tax paid for the work by the contractor after taking into account the input tax credit for all material used in the work. The reimbursement scheme will be only for all the old agreements entered during pre GST period.
3. As regards payment to the contractor for the work done **and invoice raised** before 01.07.2017, (i.e.,) during the pre GST period, VAT is only applicable.
4. As regards finalization of tenders opened after 01.07.2017 based on current PSR the lowest tender/tenderer shall be ascertained as per the usual procedure/rules in force.

5. In respect of tenders that are to be called, hence forth, the following modification shall be made in Form No.6, Para 15 in lieu of VAT provision.

*"This work is covered under Puducherry Goods and Services Tax Act 2017 & Central Goods and Service Tax Act 2017, hence the contractors are requested to quote the rates including the effect of GST. Additional/ Separate claim for GST will NOT be entertained on any account after the award of work. The payment is also liable for TDS as per the provision of the GST Act and rules"*

6. Since GST is now being implemented, the Cost of NIT form shall be charged as per the rate prescribed in the CPWD Manual 2014 Plus GST @ 5% Extra (2.50% SGST + 2.50% CGST).

The contents of this Circular shall be followed until further orders.

- \ By order of Chief Engineer -

  
EXECUTIVE ENGINEER (PLANNING)  
CENTRAL OFFICE, P.W.D.,  
PUDUCHERRY

**TO:**

1. The Superintending Engineer, Circle -I/II&III, Public Works Department, Puducherry/ Karaikal.
2. The Superintending Engineer, LAD/Tsunami/PMCS/Slum Clearance Board, Puducherry/ Karaikal

**Copy to:**

1. The Senior Accounts Officer, Public Works Department, Puducherry.
2. The Executive Engineer, B & R (Central)/ South/ North/ Special Buildings-I /II/NH/Irrigation/ PHD/BRK/I&PH, Karaikal/Mahe/Yanam, Public Works Department, Puducherry/ Karaikal/Mahe/Yanam
3. The Executive Engineer, Pondicherry Slum Clearance Board/Puducherry& Oulgaret Municipality/Housing Board, Puducherry
4. The Executive Engineer, PIPDIC/DRDA/PORT/PADCO/MTPG&RIHS-Nursing College, Puducherry.
5. The Member Secretary, PIPMATE, Puducherry.
6. The Dean, MGPGI - Dental College, Puducherry.
7. The Dean, RAGACOVAS, Puducherry
8. The Principal, Pondicherry Engineering College, Puducherry
9. The Executive Engineer, PAJANCOA, Karaikal.

10. AECPTT II