

Annexure-A	Addendum to Specific Condition of Contract T7E1Q06953 & NIT_33452 Supply of Water Spray System and Supervision of E&C for NSPCL- 1x250 WM Rourkela PP-II Expansion Project Odisha	PAGE 1 OF 1
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1) TAXES & DUTIES:

The provisions of this clause shall supersede all the references to Taxes & Duties subsumed under GST law, anywhere in the tender documents.

The quoted rates shall be exclusive of GST but inclusive of all other taxes, including any cess or surcharge or levy/tax by whatever name called, imposed under GST law or any other law at any time, for which input credit is not available to BHEL under any interpretation of the law.

GST at the applicable rates shall be payable extra. However, the same shall not be paid if the input credit thereof is not available to BHEL due any reason attributable to the supplier/bidder.

TDS under GST as and when applicable, shall be deducted at prevailing rates.

GST as applicable on the LD/Penalty shall also be recoverable in addition to LD/Penalty applicable on delayed supplies.

Bidders/Suppliers have to comply with all requirements of the GST law as may be prescribed by the Government from time to time (including provisions related to E-way bills as and when prescribed). In the event of any non-compliance to any of the requirements of the GST law by the supplier/bidder, any consequential financial implication to BHEL, including interest on delayed discharge of BHEL's GST liability, denial of input credit of GST, etc., shall be recoverable from the supplier/bidder.

SUPPLY:

Bidders have to issue GST compliant invoices showing:

1. BHEL PE&SD R C Puram Hyderabad GSTIN No.36AAACB4146P1ZG under "Details of Receiver (Billed To)
2. BHEL's Customers details (mentioned in SCC/Dispatch Instructions) under "Details of Consignee (Shipped To)
3. State of Telangana as the "Place of Supply" irrespective of where the goods are shipped to, since these transactions fall under Section 10(1)(b) of the IGST Act in case of suppliers from outside Telangana.

Details of dispatch comprising of copies of GST Invoice, LR/Delivery challan, Packing list etc. have to be submitted to BHEL through email to the concerned purchase officer, prior to dispatch. BHEL shall issue GST invoice (on BHEL's customer) and forward the transporter's copy to the vendor for the movement of the goods. Thereafter, the vendor shall ensure immediate movement of goods under the same documentary details submitted to BHEL. In the event of any delay in movement of goods/submission of these documents to BHEL and/or any documentary discrepancies, any consequential financial implication to BHEL, including interest loss on discharge of BHEL's GST liability, denial of input credit of GST, etc., shall be recoverable from the supplier/bidder.

SERVICES (E&C, Supervision of E&C, Civil Works etc.):

Bidders have to issue GST compliant invoices showing:

BHEL, State of _____ (State in which the project site is located) GSTIN of BHEL in such State (to be obtained by the bidders before raising any invoice) under "Details of Receiver (Billed To) BHEL's Customers details (mentioned in SCC/Dispatch Instructions) under "Details of Consignee (Shipped To) State in which the project is located, as the "Place of Supply".

The invoices shall be raised within the time limit prescribed under the GST law. In the event of any delay in submission of the invoice to BHEL, any consequential financial implication to BHEL, including interest loss on discharge of BHEL's GST liability, denial of input credit of GST, etc., shall be recoverable from the supplier/bidder.

A.2) PAYMENT OF GST:

The GST amount on gross value of each invoice shall be claimed by the bidders along with the first stage payment by submission of GST invoice as mentioned above. However, the amount of GST shall be paid only upon confirmation of the following:

- a) The bidder declaring the invoice in his GSTR-1 and
- b) Confirmation of payment of GST thereon by bidder on GSTN Portal.

A.3) PENALTY: In addition to the Penalty determined as per clause in GCC, GST on penalty is also recoverable.