

Ref.: BHE/PW/PUR/GH-R&M/1817/Corrigendum 01

DT: 31/08/2017

To

ALL BIDDERS

Sub: Issue of Corrigendum 01 for revision in tender conditions.

Job: **RENOVATION OF 8 Nos. BATHROOMS IN BHEL TRANSIT FLATS AT NAGPUR, MAHARASTRA.**

T.S.No: BHE/PW/PUR/GH-R&M/1817

Bidders to kindly take note of the following:

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**A) Revision in Tax clauses.**

**The Chapter VIII (Taxes & duties) given in tender document -Vol I A Technical conditions of contract has been revised & enclosed herewith the corrigendum.**

**The revised Chapter VIII (Taxes & duties) as issued herewith shall only prevail for this job.**

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All other Terms and conditions of the Tender Specification shall remain unaltered unless expressly amended by BHEL in writing.

Bidders are requested to submit as a part of Technical Bid, a copy of this corrigendum duly countersigned by the authorized signatory and stamped with the Official seal as a token of Bidder's unqualified acceptance of this corrigendum.

This letter is hosted as file titled "Corrigendum-01" against NIT-34031 in BHEL web page ([www.bhel.com](http://www.bhel.com)→Tender Notifications → View Corrigendum).

Thanking you,

Yours faithfully,

AGM (Purchase)

## TECHNICAL CONDITIONS OF CONTRACT (TCC)

### Chapter-VIII: Taxes and Other Duties

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#### **8.0 TAXES, DUTIES, LEVIES (Rev 10 dated 19/08/2017)**

1) All taxes excluding GST, GST Cess & BOCW Cess but including, Royalties, fees, license, deposits, commission, any State or Central Levy and other charges whatsoever, if any, shall be borne by you and shall not be payable extra.

2) Any increase of the taxes excluding GST, GST Cess & BOCW Cess, at any stage during execution including extension of the contract shall have to be borne by the contractor. Quoted/ accepted rates/ price shall be inclusive of all such requirements. Please note that since GST on output will be paid by BHEL separately as enumerated below, your quoted rates/ price should be after considering the Input Credit under GST law at your end.

3) GST :

GST along with Cess (as applicable) legally leviable & payable by the successful bidder as per GST Law, shall be paid by BHEL. Hence Bidder shall not include GST along with Cess (as applicable) in their quoted price.

The successful bidder shall furnish proof of GST registration. Registration should also bear endorsement for the premises from where the billing shall be done by the successful bidder on BHEL for this project/ work.

4) GST charged in the Tax Invoice/Debit note by the contractor shall be released separately to the contractor only after contractor files the outward supply details in GSTR-1 on GSTN portal and input tax credit of such invoice is matched with corresponding details of outward supply of the contractor and has paid the GST at the time of filing the monthly return

5) Bidder shall note that the GST Tax Invoice complying with GST Invoice Rules (Section 31 of GST Act & Rules referred there under) wherein the 'Bill To' details will as below :-

BHEL GSTN – As per **annexure -1**

NAME -- Bharat Heavy Electricals Limited

ADDRESS – Site address

6) Bidder to immediately intimate on the day of removal of Goods(in case of any supply of goods) to BHEL along with all relevant details and a scanned copy of Tax Invoice to below email ids to enable BHEL to meet its GST related compliances :-

Email id ---- to be intimated later on.

## TECHNICAL CONDITIONS OF CONTRACT (TCC)

### Chapter-VIII: Taxes and Other Duties

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In case of delay in submission of the abovementioned documents on the date of despatch, BHEL may incur penalty /interest for not adhering to Invoicing Rules under GST Law. The same will be liable to be recovered from the successful bidder, if such delay is not attributable to BHEL.

- 7) In case of raising any Supplementary Tax Invoice (Debit / Credit Note) Bidder shall issue the same containing all the details as referred to in Section 34 read with Rule 53.
- 8) Bidder shall comply with the Time limit prescribed under the GST Law and rules thereof for raising of the tax invoice.
- 9) Bidder shall note that in case GST credit is delayed/ denied to BHEL due to delayed / non receipt of goods and /or tax invoice or expiry of the timeline prescribed in GST Law for availing such ITC, or any other reasons not attributable to BHEL, GST amount shall be recoverable from the vendor along with interest levied / leviable on BHEL, as the case may be.
- 10) Bidder shall upload the Invoices raised on BHEL in GSTR-1 within the prescribed time as given in the GST Act. Bidder shall note that in case of delay in declaring such invoice in your return and GST credit availed by BHEL is denied or reversed subsequently as per GST Law , GST amount paid by BHEL towards such ITC reversal as per GST law shall be recoverable from the bidder along with interest levied / leviable on BHEL.
- 11) Way Bill: Successful Bidder to arrange for way bill / e-waybill for any transfer of goods for the execution of the contract.

The Bidder has to make their own arrangement at their cost for completing the formalities, if required, with Issuing Authorities, for bringing materials, plants & machinery at site for execution of the works under this contract, Road Permit/ Way Bill, if required, shall be arranged by the contractor and BHEL will not supply any Road Permit/ Way Bill for this purpose.

- 12) **New taxes and duties:-**Any New taxes & duties, if imposed subsequent to due date of offer submission as per NIT & TCN, by statutory authority during contract period including extension, if the same is not attributable to you, shall be reimbursed by BHEL on production of relevant supporting document to the satisfaction of BHEL. However, you shall obtain prior approval from BHEL before depositing new taxes and duties.

Benefits and/or abolition of all existing taxes must be passed on to BHEL against new Taxes, if any, proposed to be introduced at a later date.

## TECHNICAL CONDITIONS OF CONTRACT (TCC)

### Chapter-VIII: Taxes and Other Duties

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In case any new tax/levy/duty etc. becomes applicable after the date of bidder's offer but before opening of the price bid, the bidder must convey its impact on his price duly substantiated by documentary evidence in support of the same before opening of the price bids. Claim for any such impact after opening the price bid will not be considered by BHEL for reimbursement of tax or reassessment of offer.

- 13) For transportation work, GST is payable under reverse charge and same shall not be paid to bidder, however in case of GST registered transporter, the amount to the extent of goods and service tax will be retained till BHEL avails the credit of GST. Bidder shall provide necessary assistance required by BHEL to avail credit of GST.
- 14) **TDS under Income Tax shall be deducted at prevailing rates on gross invoice value from the running bills unless exemption certificate from the appropriate authority/ authorities is furnished.**
- 15) **TDS under GST (as & when applicable) shall be deducted at prevailing rates on applicable value from the running bills.**

#### Annexure-1

##### State wise GSTIN no.s of BHEL

Sl.No	Projects under state	GSTIN
1	Andhra Pradesh	37AAACB4146P7Z8
2	Bihar	10AAACB4146P1ZU
3	Chhattisgarh	22AAACB4146P1ZP
4	Gujarat	24AAACB4146P1ZL
5	Jharkhand	20AAACB4146P5ZP
6	Madhya Pradesh	23AAACB4146P1ZN
7	Maharashtra	27AAACB4146P1ZF
8	Orissa	21AAACB4146P1ZR
9	Telangana	36AAACB4146P1ZG