



भारत हेवी इलेक्ट्रिकल्स लिमिटेड

(भारत सरकार का उपक्रम)

**BHARAT HEAVY ELECTRICALS LIMITED**

(A Govt. of India Undertaking)

**TCN – 04**

Ref: PSER:SCT:TRL-C1438:TCN-04

Date: 28-02-2013

Sub	<b>Tender Change Notice (TCN-04).</b>	
Job	Construction of 2 nos covered store; Office cum Residential Accomodation , RCC sleepers, 8000 sqm hard surfacing, temporary roads , Field Hostel, Fencing etc and misc civil enabling and electrical works for 2X30 MW TUIRIAL Hydroelectric project, MIZORAM.	
Ref	01	Tender No. PSER:SCT:TRL-C1438:13.
	02	BHEL's NIT, vide reference no PSER:SCT:TRL-C1438:3126, dated 05-02-2013.
	03	BHEL's TCN-01, vide reference no PSER:SCT:TRL-C1438:TCN-01, dated 18-02-2013.
	04	BHEL's TCN-02, vide reference no PSER:SCT:TRL-C1438:TCN-02, dated 20-02-2013.
	05	BHEL's TCN-03, vide reference no PSER:SCT:TRL-C1438:TCN-03, dated 26-02-2013.
	06	Other references (if any).

With reference to above, following points, relevant to tender, may please be noted and complied with while submitting offer.

- 1.0 **Clause No 23.0 –TAXES AND DUTIES** of Volume-IF-- Technical Conditions of Contract (TCC) shall be revised as per **ANNEXURE-A TO TCN-04**. Bidders are requested to consider the revised **TAXES AND DUTIES (attached herewith)** only and quote accordingly.
- 2.0 Revised 'No deviation certificate' is attached. Bidder to submit 'No deviation certificate' as per attached format only.
- 3.0 All other terms & conditions shall remain unchanged.

Thanking you,

Yours faithfully,  
for BHARAT HEAVY ELECTRICALS LTD

ENGINEER (SCT)

Encl

1.0 As above

पावर सेक्टर पूर्वी क्षेत्र (मुख्यालय)

POWER SECTOR EASTERN REGION, DJ-9/1, SALT LAKE CITY, KOLKATA - 700 091

फैक्स/Fax : (033) 23211960

फोन/Phone : बोर्ड/EPABX : 23211798/ 1691

**FORMAT FOR NO DEVIATION CERTIFICATE**  
**(To be submitted in the bidder's letter head)**

BHARAT HEAVY ELECTRICALS LIMITED,  
 Power Sector - Eastern Region,  
 Plot no 9/1, DJ Block, Sector – II, Salt Lake City,  
Kolkata – 700 091

Sub	No Deviation Certificate.	
Job	Construction of 2 nos covered store; Office cum Residential Accomodation , RCC sleepers, 8000 sqm hard surfacing, temporary roads , Field Hostel, Fencing etc and misc civil enabling and electrical works for 2X30 MW TUIRIAL Hydroelectric project, MIZORAM.	
Ref	1.0	Tender No. PSER:SCT:TRL-C1438:13.
	2.0	BHEL's NIT, vide reference no PSER:SCT:TRL-C1438:3126, dated 05-02-2013.
	3.0	BHEL's TCN-01, vide reference no: Ref: PSER:SCT:TRL-C1438:TCN-01, Dated 18.02.2013.
	4.0	BHEL's TCN-02, vide reference no: Ref: PSER:SCT:TRL-C1438:TCN-02, Dated 20.02.2013.
	5.0	BHEL's TCN-03, vide reference no: Ref: PSER:SCT:TRL-C1438:TCN-03, Dated 26.02.2013.
	6.0	BHEL's TCN-04, vide reference no: Ref: PSER:SCT:TRL-C1438:TCN-04, Dated 28.02.2013.
	7.0	Other references (if any).

Dear Sirs,

With reference to above, this is to confirm that as per tender conditions, we have visited site before submission of our offer and noted the job content & site conditions etc. We also confirm that we have not changed/ modified the tender documents as appeared in the website/ issued by you and in case of such observance at any stage, it shall be treated as null and void.

We hereby confirm that we have not taken any deviation from tender clauses together with other references as enumerated in the above referred NIT. We hereby confirm our unqualified acceptance to all terms & conditions, unqualified compliance to technical specification, integrity pact (if applicable) and acceptance to reverse auctioning process.

In the event of observance of any deviation in any part of our offer at a later date whether implicit or explicit, the deviations shall stand null & void.

We confirm to have submitted offer in accordance with tender instructions and as per aforesaid references.

Thanking you,

Yours faithfully,

(Signature, date & seal of authorised  
representative of the contractor)

पावर सेक्टर पूर्वी क्षेत्र (मुख्यालय)

POWER SECTOR EASTERN REGION, DJ-9/1, SALT LAKE CITY, KOLKATA - 700 091

फैक्स/Fax : (033) 23211960 फोन/Phone : बोर्ड/EPABX : 23211798/ 1691

TENDER NO – PSER:SCT:TRL-C1438:13.	
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## 23.0 TAXES & DUTIES

- 23.1 TDS under Income Tax, Mizoram Value Added Tax Act etc, if any, shall be deducted at prevailing rates on Gross Invoice Value from the Running Bills unless Exemption Certificate from the Appropriate Authority / Authorities is furnished.
- 23.2 All taxes (except Service Tax including Educational Cess and other Cess, if any), Works Contract Tax under Mizoram Value Added Tax Act, 2005, Charges, Royalties, Duties, Octroi, any State or Central Levy and other Taxes for materials obtained for the work and for the execution of the contract shall be borne by you and shall not be payable extra.
- 23.3 Any increase of the same at any stage during execution of the contract shall have to be borne by you. Your accepted price shall be inclusive of all such requirements after taking the input credit, if any, as per provisions of the Mizoram Value Added Tax Act, 2005.
- 23.4 New taxes & duties, if imposed subsequent to due date of offer submission, by statutory authority during contract period ( including extension, if the same is not attributable to you), shall be reimbursed by BHEL-P.S.E.R on production of relevant supporting document to the satisfaction of BHEL-P.S.E.R. However, you shall obtain prior approval from BHEL-P.S.E.R before depositing new taxes and duties.

## 23.5 MIZORAM VALUE ADDED TAX

- 23.5.1 You must be a registered dealer with the Mizoram Value Added Tax Act, 2005, if not registered yet and a copy of the said registration certificate along with TIN Number must be provided to Site R.A.O.
- 23.5.2 You are responsible to furnish all documentary evidences towards payment of Works Contract Tax as and when required by BHEL.
- 23.5.3 Submission of **TAX INVOICE** is a must after Grossing up the Bills though the price is inclusive of VAT and any other documents in connection with **Mizoram Value Added Tax Act, 2005**, as may be required from time to time.
- 23.5.4 You have to make your own arrangement at your cost for completing the formalities, if required, with **Mizoram Value Added Tax** Authorities, for bringing your materials, plants and machinery at Site for the execution of the Works under this Contract, **Road Permit / Way Bill**. If required, shall be arranged by you and BHEL-P.S.E.R will not supply any Road Permit / Way Bill for this purpose.

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## 23.6 SERVICE TAX:

- 23.6.1 The subject service is “works contract” as per Sec. 65B (54) of the Finance Act, 1994. Service Tax as legally leviable & payable by you under the above provisions of Finance Act, 1994 shall be paid by BHEL-P.S.E.R. In case Service Tax is payable by B.H.E.L-P.S.E.R under reverse charge mechanism vide **Notification No. 30/2012-Service Tax dtd. 20-06-2012**, shall be paid separately.
- 23.6.2 The Bidder shall issue invoice complying with **Rule 4A of the Service Tax Rules 1994**. The invoice shall indicate the name, address and the registration number (PAN Based STC No.) of the Bidder; the name and address and the registration number (**AAACB4146PST005**) of B.H.E.L-P.S.E.R.; the description and value of taxable service provided; and the service tax payable thereon by the Bidder.
- 23.6.3 The Bidder may issue single invoice complying with the requirement as per Clause No. 3.5.3 and 3.6.2 above.
- 23.6.4 You shall furnish proof of Service Tax registration (**ST-2**) with Central Excise Division covering the Services Registration should also bear endorsement for the premises from where the billing shall be done by you on B.H.E.L-P.S.E.R for this Project.
- 23.6.5 B.H.E.L-P.S.E.R will not be held to be responsible for non-compliance of various Service Tax Rules, being framed from time to time.
- 23.6.6 The value of service in this works contract shall be determined in terms of Rule 2A of Service Tax (Determination of Value) Rules, 2006. The bidder shall be liable to pay tax at the applicable rate on the service portion determined @ 40% of the total amount charged for the works contract as the subject job is original works.
- 23.6.7 The term “**Total amount**” means the sum total of the gross amount charged for the works contract and the fair market value of all goods and services supplied in or in relation to the execution of the works contract, whether or not supplied under the same contract or any other contract, after deducting-
- (i) the amount charged for such goods or services, if any; and
  - (ii) the value added tax or sales tax, if any, levied thereon: