

## **Annexure I**

1. Wherever bidders are required to supply services at project site Party has to submit GST registration no. of the State in which project site is located along with copy of registration certificate at the time of submission of Bid. In case the same is not available at the time of submission of bid, the contractor has to give an undertaking that the same will be arranged before award of work order.
2. HSN Code/SAC, rate of tax under GST and applicable GST (IGST, CGST/SGST/UTGST) and GSTIN shall be clearly mentioned by the Bidder.
3. GST portion of the **invoice shall be released only upon:-**
  - 2.2.1 All invoices raised by contractors/vendors must be GST compliant Tax invoices as per GST invoice rules.
  - 2.2.2 Contractor declaring such invoice in his GSTR-1 or any modified return as notified by government
  - 2.2.3 Receipt of goods/services and Tax Invoice by BHEL and
  - 2.2.4 Confirmation of payment of GST thereon by contractor on GSTN portal
  - 2.2.5 Alternatively, Contractor has to submit BG of appropriate value which shall be valid at least one month after the confirmation of date of payment of GST by contractor on GSTN portal and receipt of Tax invoice and receipt of services, whichever is later. Contractor has to give an undertaking in this regard.
  - 2.2.6 Contractor has to give an undertaking to BHEL that they have declared invoice in his return and paying GST within timeline prescribed for availing ITC by BHEL.

Payment to Contractor for GST portion will be released only after completion of above activity and on availment of ITC by BHEL.
4. In case GST credit is delayed/denied to BHEL due to **non/delayed receipt of services/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 contractor along with interest levied/ leviable on BHEL.

### **Reverse Charge under GST**

- 5A. In respect of services, reverse charge liability shall arise at the earliest of date of payment to service provider or 60 days from the date of issue of invoice by service provider. Contractor has to submit bill for payment within 30days from the date of invoice. Any interest or penalty implications attributable to the contractor shall be recovered from them.
- 5B. Any GST liability arising on BHEL under reverse charge before actual receipt of goods and/or invoice thereof would be subject to recovery of interest leviable for the period between the date of such liability and actual date of eligibility of ITC based on receipt of goods, receipt of invoices and other condition specified in GST Law.

### **Liquidated Damage/Penalty**

6. Liquidated damage (LD) or Penalty if chargeable from suppliers/contractors as per NIT, applicable GST will be charged in addition to the same.

### **Tax Deduction at source**

7. TDS as per extent provisions of the GST Law shall be deducted from supplier/contractor bill.