



**WORKS ENGG. & CENTRAL SERVICES**

Enquiry No. CMX/AC/1920/056

**GOODS & SERVICE TAX**

1. HSN Code/SAC, rate of tax under GST and applicable GST (IGST/CGST/SGST/UTGST) and GSTIN shall be clearly mentioned by the Bidder.
2. Bidder has to ensure and to give an undertaking that in case tax 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 tax laws for availing such ITC, or any other reason not attributable to BHEL, tax amount shall be recoverable from the contractor along with interest levied/leviable on BHEL.
3. Bidder has to give an undertaking that in case he **delays in declaring such invoice in his 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 them along with interest levied/leviable on BHEL. Hence payment of GST portion along with interest portion will be payable only after the last date/ chance for availing ITC.
4. **Reverse Charge under GST**
  - 4A In respect of goods, reverse charge liability to pay GST shall arise at the earliest of date of receipt of goods or date of payment to supplier or date of immediately following 30 days from the date of issue of invoice by the supplier.
  - 4B 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.
  - 4C 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.
5. **Anti-Profitteering**

Bidder has to give an undertaking that any reduction in the rate of GST and/or benefits if ITC under the provisions of GST Law shall be passed on to BHEL by way commensurate reduction in price of goods/services.

This may be due to

  - 5A Any reduction in the rate of GST or the benefits of ITC accrue to vendor/contractor.
  - 5B Availability of ITC for interstate suppliers under GST which was not available in existing law (like CST) or ITC reversal under the existing law for stock transfer of an account of common credit etc.
  - 5C Any element of taxes like Excise, Service tax, VAT, CST, Entry tax etc. embedded in to price of goods or service under contract/work order/PO place under the existing law.

The above shall be taken in to account for working out the benefits to be passed on to BHEL.

A self-certified detailed declaration on anti-profitteering shall be submitted by bidder, along with invoice in the prescribed format.
6. Penalty/ LD shall be charged as per the NIT condition. GST applicable on the same shall be charged extra.