



HIMACHAL PRADESH
PUBLIC WORKS DEPARTMENT

Most Urgent

☎ 0177-2621401

e-mail :-pwd-hp-@ nic.in

No. PW/CTR-32-20/Genl.Inst. GST/2018- 15556-656 Dated:- 10/08/2018

To

All the Chief Engineers
in HP PWD.


Subject:- **Issue regarding implementation of GST in the Public Works Department in the works Contracts.**

As we are well aware that the Government of India has changed the Tax Structure & introduced Goods and Service Tax (GST) Act w.e.f 01-07-2017. In regard, to implement of the GST on work contracts for various construction works in Himachal Pradesh Public Works Department certain issues were brought to the notice of the Department by the contractor Association as well as by the field offices. Accordingly, to resolve the issues and to implement the GST on works contract a proposal was prepared and sent to the Government.

Now the Additional Chief Secretary (PW) to the Government of Himachal Pradesh vide its letter No. PBW(B)C(17)2/2012 dated 07-08-2018 has conveyed the decision of the Government for the implementation of the GST in HP PWD copy of which is enclosed herewith alongwith all enclosures and is also available on the Departmental website: hppwd.gov.in

You are therefore requested to circulate the decision of the Government to all the filed offices under your control to comply with the decision of the Government in the letter and sprit and to take the action as amended as per enclosed **Annexure क,ख,ग,घ,ङ** and **Annexure "A"**.

Encl:- As above


Engineer-in-Chief
HP PWD, Shimla-2

Copy forwarded to the following for information & necessary action:-

- 1 The Additional Chief Secretary (PW) to the Govt. of H.P.
- 2 The Additional Chief Secretary (Finance) to the Govt. of H.P.
- 3 The Registrar HP PWD, in this office.
- 4 The All the Superintending Engineers in HP PWD. They may get the copy of above amendments from the Department website and ensure its immediate implementation.
- 5 All the Executive Engineers in HP PWD for similar necessary action.
- 6 The Executive Engineer, IT Cell in this office along with copy of letter No. PBW(B)C(17)2/2012 dated 07-08-2018 with its enclosure to ensure the uploading of the same on the departmental website immediately.
- 7 All the Branch Officers in this office.
- 8 Guard file

Engineer-in-Chief
HP PWD, Shimla-2

From:

The Addl. Chief Secretary (PW) to the
Govt. of Himachal Pradesh

To

The Engineer-in-Chief,
HP.PWD, Nigam vihar, Shimla-2.

Dated Shimla-2, the

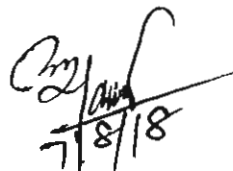
07th-08-2018

Subject:- Issue regarding implementation GST in the Public Works
Department in the works Contracts.

Sir,

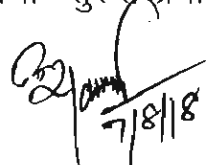
I am directed to refer to your letter number PW/CTR 32-20/-Genl. Inst. GST/2018-10870 dated 23-06-2018 on the subject cited above and to say that the proposal was placed before the CMM on 24.07.2018 and the following decisions have been approved as under:

- i माल सेवा कर की धारा 51(i) के अनुसार 2% टीडीएस (Tax deduction at Source) जिसमें 1% केन्द्रीय माल सेवा कर (CGST) + 1% राज्य माल सेवा कर (SGST) के रूप में विभिन्न बिलों के भुगतान/दर्ज होगा। जोकि अभी केन्द्रीय सरकार द्वारा 30/9/2018 तक स्थगित (defer) किया गया है जैसे ही केन्द्रीय सरकार द्वारा इसे लागू किया जायेगा तो प्रदेश में भी यह लागू माना जाएगा।
- ii माल सेवा कर विभिन्न करों का मिश्रण/एकीकरण है अतैव नये कार्यो व सामग्रियों पर माल सेवा कर (GST) का दायित्व ठेकेदारों /विक्रेताओं द्वारा ही वहन किया जाएगा। यद्यपि 01.07.2017 से पूर्व के जो ठेकेदारों को कार्य आबंटित किये थे विभाग पर अतिरिक्त बोझ पड़ेगा जो कि ठेकेदार को माल सेवा कर की प्रतिपूर्ति या दस्तावेज सम्बन्धित अधिशासी अभियन्ता को प्रस्तुत करने उपरान्त एक फार्मूला/सूत्र जो कि (अनुबन्ध-ख) पर दर्शाया गया है, के आधार पर ठेकेदार के दावे (claim) निपटाये जायेंगे।
- iii वॅलाज 37 माल सेवा कर (GST) के कार्यान्वयन के बाद भवन व निर्माण कार्यो के भुगतान GST/levy/Taxes/Royalty इत्यादि का भुगतान अब ठेकेदार द्वारा स्वयं किया जाएगा। वॅलाज 38 मे प्रस्तावित सीमा को छोडकर सरकार किसी भी दावे पर विचार नही करेगी। मानक बोली दस्तावेज (standard bidding document) में वॅलाज 37 तथा 38 को (अनुबन्ध-क) पर दर्शाये गये proposed provision के आधार पर संशोधित किया जाएगा तथा तुरन्त प्रभाव से लागू होगा।


7/8/18

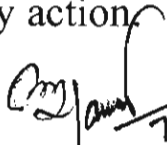
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- iv कॅलाज 38 में संशोधन में सभी निविदाओं में निविदा होने की अंतिम निर्धारित तिथि पर जो भी कर ठेकेदार के कार्य पर लागू होगा, वह ठेकेदार द्वारा ही देय होगा। हालांकि भवन और अन्य निर्माण कार्यों पर किसी भी कर या उपकर की दरों में जो भी भिन्नता होगी उसका समायोजन दोनों पक्षों (department and contractor) द्वारा किया जाएगा। यदि कर या उपकर बढ़ता है तो ठेकेदार को उसका भुगतान किया जाएगा, अगर ठेकेदार आवश्यक रूप से इस तरह के कर का भुगतान करता है।
- V 50 लाख के ऊपर की निविदा मूल्य (tendered value) के विभिन्न कार्यों को शीघ्र समाप्त करने तथा ठेकेदारों को उत्साहित करने हेतु मानक बोली दस्तावेज (standard bidding document) में एक नया कॅलाज (2A) को सम्मिलित करने का प्रावधान किया गया है। जोकि मानक बोली दस्तावेज (standard bidding document) (अनुबन्ध-क) पर दर्शाये गये proposed provision के आधार पर सम्मिलित किया जाएगा तथा तुरन्त प्रभाव से लागू होगा।
- Vi विभिन्न कार्यों में निकलने वाले उपयोगी मलवे के निष्पादन हेतु ठेकेदारों को कार्य स्थल पर क्रैशर लगाने का प्रावधान प्रस्तावित है। जिसके लिए सभी आवश्यक औपचारिकताएं ठेकेदारों द्वारा अपने स्तर पर पूर्ण करनी होगी। इसके लिए मानक बोली दस्तावेज (standard bidding document) में एक नया कॅलाज 37(iii) को सम्मिलित करने का प्रावधान किया गया है। जोकि मानक बोली दस्तावेज (standard bidding document) (अनुबन्ध-क) पर दर्शाये गये proposed provision के आधार पर सम्मिलित किया जाएगा तथा तुरन्त प्रभाव से लागू होगा।
- vii कॅलाज 10 को समाप्त किया जाएगा और कॅलाज 10-ए के अनुसार अब ठेकेदार स्टील (Steel) सरिया (Tor Steel) बिटुमिन उत्पाद (Bitumen Products), सीजीआई/पीजीआई शीट्स (CGI/PGI Sheets) इत्यादि स्वयं खुले बाजार से खरीदेगा जोकि विभागीय specification के schedule-F (अनुबन्ध-ग) में दर्शाये गये list of preferred makes के आधार पर मान्य होगा तथा केवल सीमेंट ठेकेदार द्वारा अपने खर्चे पर सिविल सप्लाय निगम के डिपुओं से कार्य में आवश्यकता अनुसार सम्बन्धित अभियन्ता के अनुमोदनानुसार/परमिट के निमित्त खरीदा जाएगा। वर्तमान में सिविल सप्लाय निगम के हिमाचल प्रदेश में 117 डिपू कार्यरत हैं जिनकी सूची अनुबन्ध -A पर संलग्न है। प्रस्तावित सामग्री का कोई भी परीक्षण या विश्लेषण ठेकेदारों के जोखिम पर होगा। जोकि मानक बोली दस्तावेज (standard bidding document) (अनुबन्ध-क) पर दर्शाये गये proposed provision के आधार पर संशोधित किया जाएगा तथा तुरन्त प्रभाव से लागू होगा।


7/8/18

- viii. वॅलाज 10सीसी (8) (iii) निर्माण अवधि 6 महीने की अपेक्षा 12 महीने होगी। सभी नियत अवधि 12 महीने से अधिक है, क्लाज 10सी सी (CC) लागू होगी। जोकि मानक बोली दस्तावेज (standard bidding document) (अनुबन्ध-क) पर दर्शाये गये proposed provision के आधार पर संशोधित किया जाएगा तथा तुरन्त प्रभाव से लागू होगा।
- ix माल सेवा कर के कार्यान्वयन के बाद विभिन्न निविदाओं के निपटान को दरों की प्रमाणिकता (justification) हेतु सीपीडब्ल्यूडी के सूत्र को अपनाया जाएगा। जोकि (अनुबन्ध-घ) पर दर्शाया गया है।

You are, therefore, requested to take necessary action as amended and approved by the competent authority as per enclosed Annexure क,ख,ग, घ, ङ and Annexure "A" (List of Authorized Godowns of HPSCSC) for your necessary action.



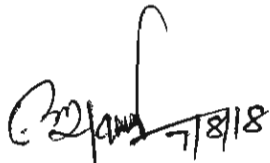
(Ritu Raj Verma)

Under Chief Secretary (PW) to the
Govt. of Himachal Pradesh

Endst No. As above, dated Shimla-2, the 07th Aug, 2018

Copy forwarded to the following along with the annexures as referred above for information and necessary action pls:

- 1 The Addl. Chief Secretary (Finance) to the Govt. of HP.
2. The Addl. Chief Secretary (Environment) to the Govt. of HP.
3. The Addl. Chief Secretary (Food & Civil Supply) to the Govt. of HP.
4. The Principal Secretary (Industries) to the Govt. of HP.
- 5 The Principal Secretary (Excise and Taxation) to the Govt. of HP.
6. The Managing Director Civil Supplies HP, Shimla-171009.
7. The Director Industries, Udyog Bhawan, Bemloe, Shimla-171001.
- 8 G/F.




(Ritu Raj Verma)

Under Secretary (PW) to the
Govt. of Himachal Pradesh

अनुबन्ध-क

Sr. No.	Clause	Existing provision	Proposed provision	Reason for proposed change
1.	General Rule & Direction Sr. No. 15	General Rule & Direction:- Sr.No.15. Sales-Taxes/VAT, Purchase Tax, Turn Over Tax ,H.P Entry Tax or any other any Tax on material in respect of this contract shall be payable by the contractor and Government will not entertain any claim what so ever in respect of the same.	General Rule & Direction:- Sr.No.15. <u>GST, building and other construction worker, welfare cess royalty or any other tax, levy or cess in respect of input for or output by this contract shall be payable by the contractor and Government shall not entertain any claim whatsoever in this respect of the same.</u>	Due to implementation of GST
2	Clause 2A Incentive for early completion	No Provision in the existing documents and keeping in view the present scenario new clause 2A is proposed to insert in the S.B.D on the pattern of CPWD for better performance and to boost the morale of the contractors.	(Applicable for works of tendered value more than 50 lacs (fifty lacs) In case, the contractor completes the work ahead of scheduled completion time, a bonus @ 1 % (one percent) of the tendered value per month computed on per day basis, shall be payable to the contractor, subject to a maximum limit of 5 % (five percent) of the tendered value. The amount of bonus , if payable , shall be paid along with final bill after completion of work. Provided always that provision of the clause 2 A shall be applicable only when so provided in 'Schedule F'.	For earlier completion of works and for better performance & to boost the morale of the contractors.
3.	Clause-10 - Stores Supplied By the Government.	Material which Govt. will supply are shown in Schedule 'B" which also stipulates quantity , place of issue and rates(s) to be charged in respect thereof. The contractor shall be bound to procure them from the ENC.	To be deleted	Complications due to GST on material provided to the contractors by department & to avoid delay in projects due to short supply of material.


 21/8/18
 Under Secretary (PWD) to the
 Govt. of Himachal Pradesh

Clause
10A

Clause-10-A:-Materials

provided By the Government. The contractor shall at his own expenses, provide all material required for the works and other than those which stipulated to be supplied by the Government. The contractor shall at his own expenses without any delay, supply to Engineer-in-Charge samples of materials to be used on the work and shall get these approved in advance. All such materials to be provided by the contractor shall in conformity with the specifications laid down or referred in the contract. The contractor shall, if requested by Engineer-in-Charge furnish proof to the satisfaction of Engineer-in-Charge that material so comply. The Engineer-in-Charge shall within thirty days of supply of samples or within such further period as he may require intimate to Contractor in writing whether samples are approved by him or not . If samples are not approved, the contractor shall forthwith arrange to supply to the Engineer-in -Charge for his approval, fresh samples complying with the specifications laid down in the contract .When materials are required to be tested in accordance with specifications, approval of Engineer-in-Charge shall be issued after the test result are received . The contractor shall at his risk and cost submit the samples of

Clause-10-A:- The contractor shall at his own expenses shall provide all material required for the works.The material so approved is to be arranged by the contractor from market and shall be of any of preferable brands as mentioned in the " list of preferred makes for Civil/Sanitary works."(Specified in schedule F Sr. No. 6.14 (ii) except cement, which shall be procured by the Contractor at his own from depots of civil supplies corporation against the approval/permit issued by the concerned Executive Engineer as per requirement /consumption. Further, if any material required by the contractor to be issued from store, the same will be issued on proportionate market rates to be derived on the basis of agreement rates and no input tax credits etc. Will be given to the contractor on the said materials issued from store. The contractor shall at his own expenses without any delay, supply to Engineer-in-Charge samples of materials to be used on the work and shall get these approved in advance. All such materials to be provided by the contractor shall be in conformity with the specifications laid down or referred in the contract. The contractor shall, if requested by Engineer-in-Charge furnish proof to the satisfaction of Engineer-in-Charge that material so comply. The Engineer-in-Charge shall within thirty days of supply of samples or within such further period as he may require intimate to Contractor in writing whether samples are approved by him or not .If samples are not approved, the contractor shall forthwith arrange to supply to the Engineer - in - Charge for his approval, fresh samples complying with the specifications laid down in the contract .When materials are required to be tested in accordance with specifications, approval of Engineer - in- Charge shall be issued

[Handwritten Signature]
7/8/18

Under Secretary (PWD) to the
Govt. of Himachal Pradesh

material to be tested or analyzed and shall not make use or incorporate in the work any material represented by the samples until required tests or analysis have been made and material fully accepted by the Engineer-in-Charge .The contractor shall not be eligible for any claim or compensation either arising out of any delay in the work or due to any corrective measure required to be taken on account of and result of testing of materials. The contractor shall at his own risk and cost ,make all arrangements and shall provide all facilities as the Engineer-in-Charge may require for collecting ,and preparing the required numbers of samples for such time and such place or places as may be directed by the Engineer-in-Charge and bear all charges and cost of testing unless specifically provided for otherwise elsewhere in the contract or specifications .The Engineer-in-Charge or his authorized representative shall at all the times have access to the work and to all workshop and places where work is being prepared or from the materials, manufactured articles or machinery are being obtained for the works and contractor shall afford every facility and every assistance the right to such access. The Engineer-in-Charge shall have full powers to require the removal of material The Engineer-in-

after the test result are received. The contractor shall at his risk and cost submit the samples of material to be tested or analyzed and shall not make use or incorporate in the work any material represented by the samples until required tests or analysis have been made and material fully accepted by the Engineer-in-Charge. The contractor shall not be eligible for any claim or compensation either arising out of any delay in the work or due to any corrective measure required to be taken on account of and result of testing of materials. The contractor shall at his own risk and cost ,make all arrangements and shall provide all facilities as the Engineer-in-Charge may require for collecting ,and preparing the required numbers of samples for such time and such place or places as may be directed by the Engineer-in-Charge and bear all charges and cost of testing unless specifically provided for otherwise elsewhere in the contract or specifications .The Engineer-in-Charge or his authorized representative shall at all the times have access to the work and to all workshop and places where work is being prepared or from the materials, manufactured articles or machinery are being obtained for the works and contractor shall afford every facility and every assistance the right to such access. The Engineer-in-Charge shall have full powers to require the removal of material The Engineer-in-charge shall have full powers to require the removal from the premises of all materials which in his opinion are not in accordance with the specifications and in case of default the Engineer-in-charge is to be at

(Signature)
 7/8/18
 Under Secretary (PWD) to the
 Govt. of Himachal Pradesh

[Signature]
7/8/18
Secretary (PWD) to the
Govt of Himachal Pradesh

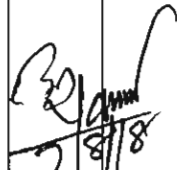
<p>charge shall have full powers to require the removal from the premises of all materials which in his opinion are not in accordance with the specifications and in case of default the Engineer-in-charge is to be at liberty to employ other persons to remove the same without being answerable or accountable for any loss or damage that may happen or arise to such materials. The Engineer-in-Charge shall also have full powers to require other proper materials to be substituted thereof and in case of default the Engineer-in-charge may cause the same to be supplied and all cost which may attend such removal and substitution are to be borne by the contractor. The contractor shall at his own expense , provide a material testing lab at site of work for conducting routine field tests .the lab shall be equipped at least with testing equipment as specified in schedule F .</p>	<p>liberty to employ other persons to remove the same without being answerable or accountable for any loss or damage that may happen or arise to such materials. The Engineer-in-Charge shall also have full powers to require other proper materials to be substituted thereof and in case of default the Engineer-in-charge may cause the same to be supplied and all cost which may attend such removal and substitution are to be borne by the contractor. The contractor shall at his own expense , provide a material testing lab at site of work for conducting routine field tests .the lab shall be equipped at least with testing equipment as specified in schedule F . Refer Sr.6.14 (i)</p>	
<p>5</p> <p>Schedule F. Clause 2 A</p> <p>No Provision in the existing documents and keeping in view the present scenario new clause 2A is proposed at Sr. No 2 above to insert in the S.B.D on the pattern of CPWD for better performance and to boost the morale of the contractors.</p>	<p>Whether Clause 2 A shall be applicable Yes /No.</p>	<p>For earlier completion of works and for better performance & to boost the morale of the contractors</p>
<p>6.</p> <p>Schedule F.Sr. No. 6.14</p> <p>(VI) Schedule-F.Sr. No. 6.14 Refer clause 10-A:- List of equipment to be</p>	<p>(VI) Schedule-F. (To be inserted as an amendment) Sr. No. 6.14 Refer clause 10-A:- (i) List of equipment to be provided</p>	<p>Due to implementation of GST</p>

		provided by contractor at site.)	by contractor at site.)																																																	
			(ii)List of Preferred makes for material related to civil/sanitary works.																																																	
7.	Clause 10CC(8)iii	<p>Clause-10CC(8)iii: Irrespective of actual period of construction, for works where stipulated period for construction is six (6) months or less, sub-clause 10 (c) only will be applicable and where stipulated period for construction is more than six (6) months, sub-clause 10(cc) only will be applicable. Provided always that the provision of the preceding clause 10(c) shall not be applicable for contracts where provision of this clause are applicable but in case where provision of this clause aren't applicable the provision of clause 10(c) will become applicable. For the operation of sub clause 10(cc), the components of materials, labour, P.O.L as indicated in para (3) of the sub clause have been predetermined for different types of work and shall be adopted depending on their applicability relevant to the work. The predetermined values are as below.</p> <p>(A) Building Works</p> <table border="1"> <thead> <tr> <th></th> <th>Materials %age</th> <th>Labour % age</th> </tr> </thead> <tbody> <tr> <td>1. Load bearing masonry Structures</td> <td>75.00</td> <td>25.00</td> </tr> <tr> <td>2. RCC framed structures</td> <td>80.00</td> <td>20.00</td> </tr> </tbody> </table> <p>(B) Road Works</p> <table border="1"> <tbody> <tr> <td>1. Earth work (average) Classification</td> <td>35.00</td> <td>65.00</td> </tr> <tr> <td>2. Retaining /Breast Wall</td> <td>75.00</td> <td>25.00</td> </tr> <tr> <td>3. Cross drainage / Metalling / Tarring</td> <td>80.00</td> <td>20.00</td> </tr> <tr> <td>4. For composite works involving earth work, Retaining structures etc. the percentages of material and Labour components shall be worked out on the basis of above percentages by taking their weighted means.</td> <td></td> <td></td> </tr> </tbody> </table>		Materials %age	Labour % age	1. Load bearing masonry Structures	75.00	25.00	2. RCC framed structures	80.00	20.00	1. Earth work (average) Classification	35.00	65.00	2. Retaining /Breast Wall	75.00	25.00	3. Cross drainage / Metalling / Tarring	80.00	20.00	4. For composite works involving earth work, Retaining structures etc. the percentages of material and Labour components shall be worked out on the basis of above percentages by taking their weighted means.			<p>Clause-10CC(8)iii:- Irrespective of actual period of construction, for works where stipulated period for construction is <u>Twelve (12) months</u> or less, sub-clause 10(c) only will be applicable and where stipulated period for construction is more than <u>Twelve (12) months</u>, sub-clause 10(cc) only will be applicable. Provided always that the provision of the preceding clause 10(c) shall not be applicable for contracts where provision of this clause is applicable but in case where provision of this clause isn't applicable the provision of clause 10(c) will become applicable. For the operation of sub clause 10(cc), the components of materials, labour, P.O.L as indicated in para (3) of the sub clause have been predetermined for different types of work and shall be adopted depending on their applicability relevant to the work. The predetermined values are as below.</p> <p>(A)Building Works</p> <table border="1"> <thead> <tr> <th></th> <th>Materials %age</th> <th>Labour % age</th> </tr> </thead> <tbody> <tr> <td>1. Load bearing masonry Structures</td> <td>75.00</td> <td>25.00</td> </tr> <tr> <td>2. RCC framed structures</td> <td>80.00</td> <td>20.00</td> </tr> </tbody> </table> <p>(B) Road Works</p> <table border="1"> <tbody> <tr> <td>1. 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<p>9.</p>	<p>Clause 37(iii)</p>	<p>No Provision in the existing documents and keeping in view the present scenario new clause 37(iii) is proposed in regard to utilization of the mucked material extracted at site of awarded work by contractor.</p>	<p><u>Clause 37 (iii) The contractor will be authorized to crush the useful mucked material extracted on site conforming to HP PWD/MORT&H standard/ specification as per the satisfaction of Engineer in charge. The contractor will be allowed to use the crusher to crush the mucked extracted on site of work for captive use on the awarded work with the following terms conditions:-</u></p> <p><u>a) The contractor will be required to seek permission from the Mining Department. The letter of acceptance of tender issued by the Employer or award letter for which work the crusher is required is to be attached with the case.</u></p> <p><u>b) The contractors have to deposit the royalty charges as per rules with the department for the mineral to be used for preparing the crush material.</u></p> <p><u>c) It is the sole responsibility of the contractor to arrange such sanction from the mining department, HP PWD, Department will not be responsible for non issue of such sanction or delay in sanction no claim in this regard shall be admitted.</u></p> <p><u>d) The contractor while installing the crusher shall insure that instruction regarding seting parameter notified by department of Environment & Science and Technology from time to time are not violated.</u></p>	<p>There was no provision in the existing documents and keeping in view the present scenarios new clause 37 (iii) is proposed to be inserted in SBD for proper use of useful material extracted from various construction sites.</p>
<p>10.</p>	<p>Clause 38</p>	<p>Clause-38:- Conditions for reimbursement of levy/ taxes if levied after receipt of tenders (i)Tendered rates are inclusive of all taxes and levies payable under the respective statues. However pursuant to the</p>	<p><u>Clause-38:- All tendered rates shall be inclusive of any tax, levy or cess applicable on last stipulated date of receipt of tender including extension if any No adjustment i.e. increase or decrease shall be made for any variation in the rate of GST, building and other construction</u></p>	<p>Due to implementation of GST</p>


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constitution (Forty Six Amendment) Act 1982. If any further tax or levy is imposed by statues, after the date of receipt of tenders, and the contractors thereupon necessarily and properly pays such taxes/levies the contractor shall reimburse the amount so paid provided such payment, if any, is not in the opinion of Superintending Engineer (whose decision shall be final and binding) attributable to delaying executing of work within the control of the contractor.

(ii) The contractor shall keep necessary books of accounts and other documents for the purpose of this condition as may be necessary and shall allow inspection of the same by a duly authorized representatives of Government and further shall furnish such other information/documents as the Engineer-in-Charge may require.

(iii) The contractor shall within a period of 30 days of imposition of any further tax or levy. Pursuant to the constitution (Forty Six Amendment) Act, 1982 give a written notice thereof to the Engineer-in-Charge that the same is given pursuant to this condition together with all necessary information relating thereto. (ii) In pursuant to or under any law such notification or order any royalty. Cost fee or the like becomes payable to the

workers welfare cess or any tax, levy or cess applicable on inputs. However effect of variation in rates of GST or building and other construction workers welfare cess or imposition or repeal of any other tax, levy or cess applicable on output of the works contract shall be adjusted on either side increase or decrease provided for building and other construction workers welfare cess or any tax (other than GST) levy or cess varied or imposed after the last date of receipt of tender including extension if any, any increase shall be reimbursed to the contractor only if the contractor necessarily and properly pays such increased amount of taxes/ levies/ cess. Provided further that such adjustment including GST shall not be made in the extended period of contract for which the contractor alone is responsible for delay as determined by authority for extension of time under clause 5 in the relevant schedule.

(ii) The contractor shall keep necessary books of accounts and other documents for the purpose of this condition as may be necessary and shall allow inspection of the same by a duly authorized representatives of Government and further shall furnish such other information/documents as the Engineer-in-Charge may require.

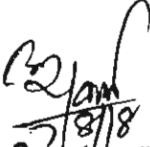
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(ii) In pursuant to or under any law such notification or order any royalty. Cost fee or the like becomes payable to the government of Himachal Pradesh

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	<p>government of Himachal Pradesh and does not at any time becomes payable by the contractor, to the State Government. Local authorities in respect of any material used by the contractor in the work, then in such cases it shall be lawful for the Government of Himachal Pradesh and it will have right and be entitled to recover the amount paid in the circumstances as aforesaid, from the dues of the contractor.</p>	<p>and does not at any time becomes payable by the contractor, to the State Government. Local authorities in respect of any material used by the contractor in the work, then in such cases it shall be lawful for the Government of Himachal Pradesh and it will have right and be entitled to recover the <u>amount paid in the circumstances as aforesaid, from the dues of the contractor.</u></p>	
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Detailed discussion were held on this issue and it was analyzed that for work contracts the average cost of material and labour on different nature of work given under clause 10CC of work contract.

The GST is a merger of various taxes such as CST , VAT, service tax and entry tax etc. Also the net effect of GST on various materials as calculated by the Directorate of Industry was placed on the table and Committee came to conclusion that there is no extra burden of GST on materials as the GST almost remained the same as per sum of various taxes on materials applicable before 1-7-2017 with regards to labour component and 10% contractor profit on material component, there is extra burden to the contractor for payment of GST on the work contracts awarded before 01-07-2017. The committee suggested that this extra burden could be reimbursed to the contractors on the work contracts awarded prior to 1-7-2017 on production of actual copy of GST return and receipt of payment of GST to the concerned Executive Engineer alongwith his claim. The committee suggested the calculation of reimbursement by adopting a single formula to avoid any confusion for various type of works (refer Clause 10cc of contract agreement) as below:-

Description	Calculation
1. Gross payment of any work contract	"G" (In Rs.)
2. Amount of material issued by the department	"D" (In Rs.)
3. Material Component	"M"
4. Labour Component	"L"
5. Actual % of GST paid by the Contractor in his GST return	"A"
6. Total Component of contractor profit plus overhead charges	"T"
7. Component of contractor profit plus overhead charges on material component ("M")	"P" = $M - \frac{M}{1+T/100}$
8. Total Component on which GST is to be reimbursed to the contractor	"C" = "L+P"
9. Amount of GST Calculated to be reimbursed to the contractor	"R" = $\frac{(G - D) \times C \times A}{100 \times 100}$ (In Rs.)
10. Actual amount of GST paid by the contractor in his return	"X" (In Rs.)
11. Amount qualified for reimbursement	Least of 'R' and 'X' (In Rs.)


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(ii) LIST OF PREFERRED MAKES FOR MATERIAL FOR CIVIL / SANITARY WORKS

Sl. No.	Material	Preferred make
CIVIL ITEMS		
1.	(i) Ordinary Portland/Portland Pozzolona Cement (Grey) (43Grade)	ACC, L&T, Gujarat Ambuja, Vikram, Birla, JK Cement, JP Rewa., Shree, J.K. Lakshmi, M/s Binani Cement.
	(ii) White Cement	Birla White / J. K. White
2.	Reinforcement Steel	SAIL, TISCO.
3.	Veneered Particle Board	Novapan, Kitply, Anchor, National, Archidply, Action Tesa, Green.
4.	Laminated Particle Board	Novapan, Kitply, National, Archidply, Action Tesa, Green.
5.	Commercial Board, Ply wood, Veneered ply.	Novapan, Kitply, National, Archidply, Action Tesa, Green.
6.	Flush door shutters	Kutty Flushdoor, Kitply Industries (Swastik) Jawala, Samrat Laminate Pvt. Ltd. (Samrat) CNC Commercial Ltd. (Shivalik), SR Jindal Ply Wood Industries (Prima),
7.	Steel Windows/Pressed Steel frames	San Harvic, Steelman Industries, PD Industries, Metal Windows, Chandni Industries, Ganpati Udyog (Rajpura).
8.	Water Proofing Compound	Fosroc, Cico, Pidilite. Impermo by M/S. Snowcem, Sika
9.	M.S. Pipe	Tata, Jindal (Hisar), Parkash Steel Tubes, Bhushan Industries.
10.	PVC Pipe & Fittings	Supreme, AKG, Finolex, Prince, Kisan, SFMC, Diplast.
11.	Acrylic Distemper	Nerolac, Berger (Bison Acrylic) Asian Paints (Tractor, Acrylic), Shalimar.
12.	Dry Distemper	Berger (Castle), JENSON & NICHOLSON (J&N), Golden, Paints Aqualac.
13.	Synthetic Enamel Paint	ICI (Dulux Gloss), Nerolac, Berger (Luxol High Gloss), Asian Paints (Premium Apcolite Gloss), Shalimar.
14.	Steel Primer	ICI, Nerolac, Berger, Asian Paints, Shalimar.
15.	Wood Primer	ICI, Nerolac, Berger, Asian Paints, Shalimar.
16.	Mosaic tiles/Chequed tiles	NITCO, Modern, NTC, GICO
17.	Ceramic/glazed Tiles	Kajaria, NITCO, Somany, Orient, RAK, Johnson & Johnson
18.	Vetrified Tiles	Kajaria, NITCO, Somany, Orient, RAK, Johnson & Johnson
19.	Dash / Anchoring Fasteners	HILTI / Fischer
20.	Nuts / Bolts & Screws	GKW, Atul
21.	Stainless Steel Sink (Out of Salem,	AMC, UNIK, DIAMOND
22.	Glass Mosaic Tiles	ITALIA, OPIO, NTC, GICO
23.	Aluminium Sections	Hindalco, Jindal, Indian Aluminium CO
24.	Grouting Compound	Endura, Pidilite, Laticrete.
25.	Glass panes (Float Glass)	Modi Float, Saint Gobind, Aashai
26.	Admixtures	Fosroc, MBT, Sika, CICO, Asian
27.	Ready Made Concrete (RMC)	M/s L&T Concrete, Associate Concrete, J.K. Lakshmi Ultra Teck or having Plant of Minimum capacity of 60 cum/ and turn over should be minimum Rs. One Crore per month or 4000 cum/ month from last one year up to Proceeding month of opening of tender.

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28.	PVC flooring (Designer)	L.G.
29.	PVC flooring (monolithic)	Wonderfloor, Royal House, Tusker
30.	PVC flooring (antistatic)	Wonderfloor, Royal House
31.	HDF flooring	Krono (original), Action Tesa, Armstrong, Euro.
32.	Pre-painted roofing sheets (Corrugated/Plain)	TATA Durashine
33.	C.G.I./P.G.I. sheets	TATA
34.	Polycarbonate sheets.	Lexun, Duratuff.
35.	Explosives	From authorised dealer. The contractor is responsible to fulfil all codal formalities for obtaining licence for explosive and magazine etc.
36.	Bitumen products i.e. Bitumen, Emulsion etc.	Manufactured or in collaboration in with IOC, HPCL, BP.


PUBLIC HEALTH ITEMS

1.	Float Valve	IVC, Leader, Prayag.
2.	Vitreous China Sanitary Ware	Parryware, Hindware Sanitaryware, Neycer, Cera.
3.	Plastic seat cover of W.C	Commander, Diplomat, Hindware, Admiral, Cera
4.	PVC Flushing cistern	Commander, Coral, Hindware (Slimline), Hindustan, Cera
5.	CP Fittings/Mixer Pillar taps Washers, Crabtree, NOVA EXCEL	Kingston, Gem, Parko, Techno, JAL, ESS ESS. JAQUAR, Seiko.
6.	CP Accessories	Kingston, Gem, Parko, Techno, JAL, ESS ESS. JAQUAR, Seiko.
7.	Centrifugally Cast (spun) Iron Pipes	NECO, M/s Anand Founders & Engineers, or any other & fittings B.I.S marked product.
8.	Centrifugally Cast (spun) Iron Pipes	Eleecto Steel, Kesoram. (Class LA).
9.	G.I. Pipes	B.S.T., Jindal (Hissar), Tata Steel Tubes Ltd., Prakash Surya
10.	G.I. Fittings	Unik, KS, AMCO, AVR, NVR, RR, SUW
11.	Gun metal Valves	Leader, Zoloto, Kilburn, CIM, Valves, Sant
12.	Brass stop & Bib Cock	Zoloto, Sant, L&K, Leader.
13.	Stoneware pipes & Gully traps	Prefect, Hind or ISI marked S.W. Pipes.
14.	Mirror Glass	Atul, Modi Guard, Golden Fish
15.	Glazed Fire Clay Kitchen Sink	PAMINI, SANFIRE, RKCP.
16.	Stainless Steel Sink (304 grade 5.5)	AMC, UNIK, DIAMOND, Neelkanth.
17.	Pumps	Serex, Kirloskar, Worthington, Crompton
18.	Pressure Gauge	Febic, H.Guru.
19.	Sluice Valve/ Non return valve	Zoloto, BIR, Leader, Kartar
20.	Electric Cables (Submersible)	Finolex, Havells
21.	Main Switch	Havells, Standard, Crompton
22.	MCCB/ELCCB/Shut-Cabacter	L&T, ABB, Siemens, GE, Havells
23.	Metering Equipments	AE/L&T/BCH
24.	On-Off Slector	L&T/BCH.
25.	PTMT Bath fittings	Prayag
26.	PTMT Bath Accessories	Prayag, Viking
27.	PVC- Al. Composite pipe	Kitech
28.	PVC pipe and accessories	Finolex

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It is suggested that the formula adopted by CPWD to work out justification rates for tenders after implementation of GST vide office memorandum No. 158/GST/SE(TAS)/ CPWD/ 2017/206 dated 27-9-2017 shall be adopted in ditto by HPPWD which is as under:-

1. Bare rate of material, labour, sundries, POL and TP	"W"
2. Sum after adding water charges @ 1% on "W".	"X"
3. Sum after adding CP & OH @ 15% on "X"	"Y"
4. Add: Labour cess @ 1% on "Y".	"A"
5. Add: GST @ 12% on "Y".	"B"
Gross Total W+X+Y+A+B	"Z"


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HP SCC Godowns.

117 No.

Sr. No.	W/S Godowns	Sr. No.	W/S Godowns	Sr. No.	W/S Godowns
1	Solan	41	Kaza	81	Barot
2	Kandaghal	42	Pool	82	Bail Chowki
3	Dharampur	43	Chango	83	Bunjar & Dhaman
4	Ramshehar	44	Kandrori	84	Kullu
5	Nalagarh	45	Relian	85	Rhunar
6	Arki	46	Nurpur	86	Pathichul
7	Bilaspur	47	Bhadwar	87	Keylong
8	Ghumarwin	48	Chetru	88	Udaipur
9	Shri Naina Devi-II	49	Khanyara	89	Pang
10	Jhandutta	50	Nagrota Bagwan	90	Killa
11	Nahan	51	Rajpura (Maranda)	91	Dharwas
12	Paonta Sahib	52	Paprola	92	Purtli
13	Kaffora	53	Lambagnon	93	Sach
14	Shillai	54	Dheera	94	Sahli
15	Rajgarh	55	Thural	95	Hampur
16	Sarahan	56	Paunchirukhi	96	Nadean
17	Dadaha	57	Dehra	97	Sujanpur
18	Haripurdhar	58	Nagrota Surian	98	Badsar
19	Naurachar	59	Ranital	99	Panjot
20	Kupvi	60	Jourbar	100	Bahnwin
21	Shimla Town	61	Dhaliara	101	Patta
22	Bhuttakuffar	62	Shahpur (Puhara)	102	Bohus
23	Theog	63	Khudian	103	Um
24	Chopal	64	Mandi	104	Haroti
25	Nerwa	65	Talyar	105	Gagret
26	Gumma	66	Ner Chowk	106	Andh
27	Jubhal	67	S'nagar	107	Bangana
28	Rybru	68	Chail Chowk	108	Chateba
29	Chirgaon	69	Thunag	109	Khar nukia
30	Dodra	70	Chowki	110	Bharwar
31	Kawar	71	Nihri	111	Holi
32	Narkanda	72	Chorag	112	Sunda
33	Nankhari	73	Katsog	113	Salloai
34	Tikker	74	Baldwara	114	Tissa
35	Rampur	75	Sarkaghat	115	Banikhet
36	Aani	76	Dharampur	116	Chowari

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37	Nirmand	77	Sandhol	117	Sihunta
38	Bhawa Nagar	78	Ludbharol		
39	Tapri	79	J/nagar		
40	Rekond Poo	80	Padhar		



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