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24228/DGBR/Policy Instr/2017/ 52/E8

27 Jun 2017

ADGBR (East)
ADGBR (North West)
ALL CE Projects

GST ON WORKS CONTRACTS

1. GST is being rolled out wef 1 Jul 2017 and there is general lack of awareness about its exact implications on Construction Sector.
2. A Meeting was held in MoD on 21 Jun 2017 chaired by Def Secy wherein it was apprised about GST facilitation Cell in MoD and directions were issued to concerned Cell, to issue instructions without any delay and activate helpline number & etc.
3. Copy of following letters is enclosed for perusal, reference, and necessary action:-
 - (a) File no. 30 (10)/GS-II/2017 Government of India Ministry of Defence (Finance Division) dated 20th Jun 2017.
 - (b) F.No. 30 (10)/GS-II/2017 Ministry of Defence (Finance) dated 20th Jun 2017
 - (c) FADS D.O No. 30 (10)/GS-II/2017 dated 19th Jun 2017.
 - (d) File no. 30 (10)/GS-II/2017 Government of India Ministry of Defence (Finance Division) dated 12th Jun 2017.
 - (e) Cabinet Secretary Government of India D.O No.S.31011/15/2017-ST-I-DOR dated 02 Jun 2017.
4. Certain instructions have already been issued by CGDA on GST vide their letter No. EDP/958/Misc/Software-Corr dated 16.06.17, letter No. IAW /9/9504/GST dated 16.06.17, letter No AT/IX/9504/GST dated 16 Jun 17 and letter No. IAW /9/9504/GST dated 19.06.17, which are available on their website. These instructions stipulate amongst others that DDOS should get registered in GST.
5. In tenders, the provision of GST and consequential changes in conditions are required to be spelt out clearly. Accepting Officer is required to ensure that clear stipulations wrt GST have been prescribed in tender & necessary action be taken in consultation with the PCDA/CDA concerned.
6. Please note that all the Drawing Disbursing Officers (DDOs) in BRO have to get mandatorily regd before 01 July 2017 in terms of section 24 of GST Act, 2017 so that they can deduct tax under sec 51 of Rules of GST. Registration can be done by DDOs using their TAN Numbers by filing from GST REG 07. It is to be noted that the registration by DDOs has to be done state wise & as such DDOs having trans-state jurisdiction have to register in each state separately. Assistance of PCDA or GST facilitation Cell in MoD shall directly be taken in case of any difficulty

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7. Please take appropriate action accordingly.
8. A Copy of this letter with enclosures be circulated to all concerned by CEs (P) under their AOR.



(Vinay Shandilya)
IDCMS
Director (Contracts)
For DGBR

Encls: As Above

Copy to :-

PCDA BR

- For info please

✓ HQ DGBR/EDP Cell

- Please upload this letter on BRO website under E8 /Contract policy.