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4.10.17

**East Central Railway
(Accounts Department)**

No. 09/Books/GST/17-18/Pt I (GST guidelines)

Dt. 27.09.17

To

All Sr. DRMs/CAO(Con)

All ~~SRMs~~ CWMs

Sub:- Evaluation of offers under GST Regimes.

Ref:- Railway Bd's Letter no. 2008/RS(G)/777/1 Dated 05.09.17

Kindly find here with copy of above referred Railway Boards letter under reference for necessary guidelines and compliance please.

Encl:- As above


For FA&CAO/WST
ECR/HJP

RBA-124/2017
GST Circular No. 54/2017

भारत सरकार BHARAT SARKAR
रेल मंत्रालय MINISTRY OF RAILWAYS
रेलवे बोर्ड RAILWAY BOARD
नई दिल्ली New Delhi

No: 2008/RS(G)/777/1

Date 5 .9.2017

The General Manager, All Indian Railways/PUs, NF(C), CORE
The DG/RDSO/Lucknow & NAIR/Vadodara
CAOs, DMW/Patiala, WPO/Patna, COFMOW/N. Delhi, RWP/Bela

Sub: Evaluation of offers under GST Regime

1. After implementation of GST Act, various representations have been received from the field units and vendors, regarding evaluation of offers under GST regime mentioning that different vendors are quoting different GST rates for same item in same tender. The representations have been examined and the following instructions are issued.
2. Purchaser may incorporate HSN number in the tender document. However, it shall be the responsibility of the bidders to quote correct HSN number and corresponding GST rate.
3. Where however, bidders quote different GST rates in offers, during transition phase, following conditions may be incorporated as part of tender conditions:
 - i. The offers shall be evaluated based on the GST rate as quoted by each bidder and same will be used for determining the inter se ranking. While submitting offer, it shall be the responsibility of the bidder to ensure that they quote correct GST rate and HSN number.
 - ii. Purchaser shall not be responsible for any misclassification of HSN number or incorrect GST rate if quoted by the bidder.
 - iii. Wherever the successful bidder invoices the goods at GST rate or HSN number which is different from that incorporated in the purchase order; payment shall be made as per GST rate which is lower of the GST rate incorporated in the purchase order or billed.
 - iv. Vendor is informed that she/he would be required to adjust her/his basic price to the extent required by higher tax billed as per invoice to match the all inclusive price as mentioned in the purchase order.
 - v. Any amendment to GST rate or HSN number in the contract shall be as per the contractual conditions and statutory amendments in the quoted GST rate and HSN number, under SVC.
4. Determination of transition period may be arrived at by the Zonal Railway/Production Unit.
5. Tender cases already finalized need not be reopened.
6. This is issued with the concurrence of Finance Directorate of the Railway Board.

Santosh Mittal
(Santosh Mittal)
Dy. Director Railway Stores (G),
Railway Board

Dy PAB CAO/Secy
① Pls send copy to all Units including CAO/Secy.
② Pls send stock register to PCMM.

SRAP/Secy

26/9

A-11

Ym
No update in
GST rates
A/Cs
For record

(DPA)

JDA

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