



भारतीय विमानपत्तन प्राधिकरण
AIRPORTS AUTHORITY OF INDIA

AAI/CHQ/TAX CELL/GST-Circular/5/2017

01.09.2017

To

Regional Executive Director,
Airports Authority of India
Northern/Eastern/Western/Southern/North-eastern Region,
New Delhi/Kolkata/Mumbai/Chennai/Guwahati.

Airport Director,
Airports Authority of India
Kolkata Airport/Chennai Airport,
Kolkata/Chennai.

Sub.: Introduction of GST- Impact on Tenders/Bids

Sir,

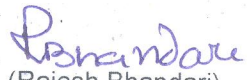
This is with reference to the Circular AAI/CHQ/TAX CELL/GST-Circular/4/2017 dated 03/08/2017 issued by this office. Post GST implementation w.e.f. 01.07.2017, there is a requirement of revisiting the contract awarded prior to GST regime for the purpose of obtaining the break up details of subsumed taxes from the agency.

However, the said process is taking time and the user department are therefore forwarding the bills, prepared by adopting the rates originally quoted by the Agency, without excluding the subsumed tax component from it.

In view of this for interim, following procedure may be adopted:

- (1) Payment of the value of tax invoice (inclusive of GST) for 60% may be released as an adhoc measure. This shall be a part payment against the said tax invoice and not an advance. The said part payment is subject to raising of GST invoice by the agency
- (2) The Agency shall be asked to provide the breakup by 1st week of October. Final amount shall then be determined on the basis of breakup provided by the Agency for charging out adjustments for taxes.
- (3) Adjustments by way of credit/debit note shall be done to the said bill after considering the breakup provided by the Agency. The balance payment after all such adjustments will then be released by AAI.

This issue with the approval of the Competent Authority.


(Rajesh Bhandari)
Executive Director (F&A)

Copy for information to

1. OSD to Chairman/Member(Planning)/Member(Finance)/Member(HR)/Member(ANS)/Member(Operation)
2. Executive Director (Engg.)-I/II/III/IV/V/CNS-P/CNS-OM/Airport System/Internal Audit/IT/GSS-Equip/Tech/JVC/IA
3. General Manager (F&A),AAI, NR/ER/WR/SR/NER/Chennai/Kolkata Airport.
4. Dy. General Manager (F&A), RAU, RC & DU, New Delhi.