

AIRPORTS AUTHORITY OF INDIA
O/o Member (Planning)

Ref No. AAI/Member (Plg.)/Tech-Inst./2023/183/110

1st March, 2023

Technical Instruction No. 112

Sub: Guidelines for reimbursement of GST compensation in the tenders received on or before 30.06.2017 (Pre-GST era) - Reg.

1. The Goods & Services Tax (GST) has been introduced by Govt. of India on work contracts in lieu of Works Contract Tax/ VAT, Excise Duty and Service Tax, etc. with effect from 01.07.2017.
2. It is observed that different methodologies are being adopted by Field Stations /Airports for adjustment of indirect taxes included in the quoted rates of the agency in Pre-GST era for reimbursement of GST compensation under Clause 38 of GCC.
3. To bring uniformity in reimbursement of GST compensation under Clause 38 of GCC in AAI, the following methodology for the ongoing works awarded before 01 July 2017(Pre-GST era) shall be adopted: (Model calculation sheet attached as Annexure- A).
 - a) The justified rates at the time of tender justification to be considered for tax calculation purpose and percentage of contractor quoted rate above / below justified rate to be calculated. All the components including Material components of each item shall be adjusted with the percentage so calculated.
 - b) The VAT charged by the contractor and included in the contract value to be deducted first from all the material components in the item including other components.
 - c) Thereafter the taxes for which the input tax credit/ cenvat credit was not available to the contractor in the pre-GST regime but was allowed by the Government through Transition forms in GST should be deducted, such as CST, Excise Duty, Entry tax, etc. These taxes used to form part of the cost of the contractor in pre-GST regime, but at the time of introduction of GST, the Government allowed to avail the credit of these taxes.

- d) After deduction of Indirect taxes, the rate so arrived shall be the net quoted rate of the agency excluding all indirect taxes for the particular item.
 - e) Sample calculation sheet attached with this TI may be referred to get the clarity on the subject matter.
 - f) The net quoted rate so worked out shall be added with applicable rate of GST.
4. The above methodology shall be followed for all ongoing works awarded before 01 July 2017 (Pre-GST regime).
 5. The above instructions may be brought to the notice of all the concerned for strict compliance.
 6. All technical Instruction issued are available at AAI website under following path:
www.aai.aero/en => [Emp. Login](#) => [Circular & Orders](#) => [Dept. \(Engineering\)](#) => [Circular Types \(Technical Instructions\)](#) => [Search](#)


(A. K. Pathak)
Member (Plg.)

Distribution: As per standard list

Methodology for reimbursement of GST compensation under Clause 38- "Conditions for Reimbursement of levy /taxes if levied after receipt of tenders " of GCC

Item Providing and laying in position cement concrete of specified grade excluding the cost of centering and shuttering - All work up to plinth level :

No. 1:2:4 (1 cement : 2 coarse sand (zone-III) derived from natural sources : 4 graded stone aggregate 20 mm nominal size derived from natural sources)

Details of cost for 1 cum.

Suppose Quoted rate Rs. 9500.00

* Suppose Justified rate at the time of opening of financial bid Rs. 10258.0

** Percentage above/below the awarded amount with respect to justified amount. 0

-7.39%

Item No.	Description	Unit	Qty.	Justified Rate	% rate awarded below/above justified	Quoted rate	Quoted Amount i/c all taxes	Output Tax charged by contractor	Taxes forming part of the cost of the contractor in pre-GST regime										Amount without taxes	Remarks		
									VAT %	Amount of VAT	Entry tax/ Octroi %	Amount of Entry tax/ Octroi	CST % (with or without C form)	Amount of CST	Excise Duty %	Amount of Excise Duty	Service tax %	Amount of Service tax			Other Tax subsumed by GST, if any	Total amount of Indirect taxes
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (5)-(5)x(6)	(8)=(4)x(7)	(9)	(10) = (8)/ (1+VAT%) x(9)	(11)	(12) = {(8)-(10)}/ (1+ Octroi %) x(11)	(13)	(14) = {(8)-(10)-(12)}/ (1+ CST%) x(13)	(15)	(16) = {(8)-(10)-(12)-(14)}/ (1+ED%)x (15)	(17)	(18) = {(8)-(10)-(12)-(14)-(16)}/ (1+ST%) x(17)	(19)	(20) = (10)+(12)+(14)+(16)+(18)+(19)	(21) = (8)-(20)	(22)	
	Material																					
	Stone Aggregate (Single size) : 20 mm nominal size	Cum	0.67	2400	-7.39%	2222.66	1489.18	5.00%	70.91		0		0		0		0	0	0	70.91	1418.27	
	Stone Aggregate (Single size) : 10 mm nominal size	Cum	0.22	2100	-7.39%	1944.82	427.86	5.00%	20.37		0		0		0		0	0	0	20.37	407.49	
	Carriage of Stone aggregate below 40 mm nominal size	Cum	0.89	0	-7.39%	0	0		0		0		0		0		0	0	0	0	0	
	Coarse sand (zone III)	Cum	0.445	600	-7.39%	555.66	247.27	5.00%	11.77		0		0		0		0	0	0	11.77	235.5	
	Carriage of Coarse sand	Cum	0.445	0	-7.39%	0	0		0		0		0		0		0	0	0	0	0	
	Portland Cement (0.2225 cum)	Tonne	0.32	7094	-7.39%	6569.80	2102.34		0	1.00%	20.82	2%	40.81	12.5%	226.75		0	0	0	288.38	1813.96	
	Carriage of Cement	Tonne	0.32	0	-7.39%	0	0		0		0		0		0		0	0	0	0	0	
	Other component of the item like Labour, Machinery, Sundries etc. (Arrived from AOR of justification)	Cum	1.00	5650.95	-7.39%	5233.35	5233.35		0		0		0		0		0	0	0	0	5233.35	
	Total						9500.00		103.05		20.82		40.81		226.75		0.00	0.00	0	391.43	9108.57	

Disclaimer:

1. The above format should be filled based on the applicable taxes in the contract and appropriate changes may be made in the above format accordingly.
2. Similarly, the formulae provided in the above format may be changed based on the actual tax components given in the contract.
3. Only the VAT amount charged by the contractor to the AAI i.e. which is in nature of output tax, should be deducted.
4. Only the relevant fields are required to be filled, rest of the columns may be left blank e.g. entry tax should only be entered if it is applicable in the contract.

Distribution List

1. EA to Chairman, AAI, CHQ
2. Member (Finance), AAI, CHQ
3. Member (Ops.), AAI, CHQ
4. Member (Plg.), AAI, CHQ
5. Member (HR), AAI, CHQ
6. Member (ANS), AAI, CHQ
7. Chief Vigilance Officer, AAI, CHQ
- 8-12. Executive Director (Engg), AAI, Northern Region/ Western Region/ Eastern & North Eastern Region/Southern Region/ MIS & Standardization, CHQ
13. Executive Director (Land Management/ BD), AAI, CHQ
14. Executive Director (PMQA) AAI, CHQ,
- 15-19. Regional Executive Director, AAI, Northern Region/Western Region/ Eastern Region/ Southern Region/ North Eastern Region
- 20-21. Executive Director (CNS-Plg.)-I/II, AAI, CHQ
22. Executive Director (CNS-OM), AAI, CHQ
23. Executive Director (FIU & RCDU), AAI, CHQ
- 24-27. Executive Director (ATM)/ ATM-ASM/ ATM-AFTM/ ATM-CAP, AAI, CHQ
28. Executive Director (Plg.) AAI, CHQ
29. Executive Director (Ops.) AAI, CHQ
30. Executive Director (JVC)AAI, CHQ
31. Executive Director (Avn. Safety), AAI, CHQ
32. Executive Director(Arch.), AAI, CHQ
33. Executive Director(Admin), AAI, CHQ
- 34-35. Executive Director(Finance)- I/II, AAI CHQ
36. Executive Director(Commercial), AAI CHQ
37. Executive Director(IT), AAI, CHQ
38. Executive Director (Airport System), AAI, CHQ
39. Director(Security), AAI, CHQ
40. Executive Director(Tech.), AAI, CHQ
41. Executive Director(SIU), AAI, CHQ
42. Executive Director(RCS), AAI, CHQ
43. Principal (C.A.T.C), Allahabad
44. Director (I.A.A), AAI, Rangpuri
- 45-47. Airport Director, AAI, Kolkata/Chennai/Trivandrum Airports
48. GM (Vigilance) AAI, CHQ
49. GM (Law) AAI, CHQ
50. GM (C&C) AAI, CHQ
51. GM (BDC), AAI, CHQ
- 52-53. GM Engg (project) AAI, Kolkata Project/ Chennai Project
- 54-61. GM Engg (Civil/Electrical), AAI, Northern Region/Western Region/ Southern Region/ Eastern &North Eastern Region, CHQ
- 62-73. GM Engg (Project)/project in-charge, AAI, Port Blair/ Patna/ Hollongi/ Leh/ Dehradun/ Vijayawada/ Trichy/ Rajahmundry/ Guwahati/Rajkot/ Pune/ Jabalpur Airport.
- 74-77. GM: PMQA / Planning / RCS / Airport System, CHQ
- 78-82. GM Engg, AAI, Northern Region/Western Region/ Eastern Region/ Southern Region/ North Eastern, RHQ.
83. GM (IT), Safdarjung Airport
- 84-89. MIS (Civil)-NR/SR/WR/ER/NER /MIS (Electrical), AAI, CHQ

वितरण सूची

1. अध्यक्ष के विशेष कार्यकारी अधिकारी, भा.वि.प्रा., निगमित मुख्यालय।
2. सदस्य (वित्त), भा.वि.प्रा., निगमित मुख्यालय।
3. सदस्य (प्रचालन), भा.वि.प्रा., निगमित मुख्यालय।
4. सदस्य (योजना), भा.वि.प्रा., निगमित मुख्यालय।
5. सदस्य (मानव संसाधन), भा.वि.प्रा., निगमित मुख्यालय।
6. सदस्य (ए एन एस), भा.वि.प्रा., निगमित मुख्यालय।
7. मुख्य सतर्कता अधिकारी, भा.वि.प्रा., निगमित मुख्यालय।
- 8-12 कार्यपालक निदेशक (अभि.) भा.वि.प्रा., उत्तरी क्षेत्र / पश्चमी क्षेत्र / पूर्वी एवं उत्तर पूर्वी क्षेत्र / दक्षिणी क्षेत्र / एम आई एस एवं मानकीकरण निगमित मुख्यालय
- 13 कार्यपालक निदेशक (भूमि प्रबंधन/बी डी), भा.वि.प्रा., निगमित मुख्यालय।
- 14 कार्यपालक निदेशक (परियोजना अनुवीक्षण एवं गुणवत्ता आश्वसन), भा.वि.प्रा., निगमित मुख्यालय।
- 15-19 क्षेत्रीय कार्यपालक निदेशक, भा.वि.प्रा., उत्तरी क्षेत्र / पश्चमी क्षेत्र / पूर्वी क्षेत्र / दक्षिणी क्षेत्र / उत्तर पूर्वी क्षेत्र।
- 20-21 कार्यपालक निदेशक, (संचार दिक्चालन व निगरानी) -(योजना)-I/II, भा.वि.प्रा., निगमित मुख्यालय।
- 22 कार्यपालक निदेशक, (संचार दिक्चालन व निगरानी) -(ओ.एम.), भा.वि.प्रा., निगमित मुख्यालय।
- 23 कार्यपालक निदेशक, (आर सी डी यू & एफ आइ यू), भा.वि.प्रा., निगमित मुख्यालय।
- 24-27 कार्यपालक निदेशक, (ए.टी.एम.)/एटीएम-एएसएम/एटीएम-एएफटीएम/एटीएम-केप, भा.वि.प्रा., निगमित मुख्यालय।
- 28 कार्यपालक निदेशक (योजना), भा.वि.प्रा., निगमित मुख्यालय।
- 29 कार्यपालक निदेशक (प्रचालन), भा.वि.प्रा., निगमित मुख्यालय।
- 30 कार्यपालक निदेशक (जेवीसी), भा.वि.प्रा., निगमित मुख्यालय।
- 31 कार्यपालक निदेशक (एवि. सेफटी), भा.वि.प्रा., निगमित मुख्यालय।
- 32 कार्यपालक निदेशक (आर्क), भा.वि.प्रा., निगमित मुख्यालय।
- 33 कार्यपालक निदेशक (प्रशासनिक), भा.वि.प्रा., निगमित मुख्यालय।
- 34-35 कार्यपालक निदेशक (वित्त)- I / II, भा.वि.प्रा., निगमित मुख्यालय।
- 36 कार्यपालक निदेशक (वाणिज्य), भा.वि.प्रा., निगमित मुख्यालय।
- 37 कार्यपालक निदेशक (सूचना प्रौद्योगिकी), भा.वि.प्रा., निगमित मुख्यालय।
- 38 कार्यपालक निदेशक (एयरपोर्ट सिस्टम), भा.वि.प्रा., निगमित मुख्यालय।
- 39 निदेशक (सुरक्षा), भा.वि.प्रा., निगमित मुख्यालय।
- 40 कार्यपालक निदेशक (तकनीकी), भा.वि.प्रा., निगमित मुख्यालय।
- 41 कार्यपालक निदेशक (एसआईयू), भा.वि.प्रा., निगमित मुख्यालय।
- 42 कार्यपालक निदेशक (आरसीएस), भा.वि.प्रा., निगमित मुख्यालय।
- 43 प्रधानाचार्य (सी ए टी सी), इलाहाबाद।
- 44 निदेशक, (आई.ए.ए), भा.वि.प्रा., रंगपुरी।
- 45-47 विमानपतन निदेशक, भा.वि.प्रा., कोलकाता/चेन्नई/त्रिवेन्द्रम विमानपतन।
- 48 महाप्रबंधक (सतर्कता), भा.वि.प्रा., निगमित मुख्यालय।
- 49 महाप्रबंधक (विधि), भा.वि.प्रा., निगमित मुख्यालय।
- 50 महाप्रबंधक (सी.एव.सी.), भा.वि.प्रा., निगमित मुख्यालय।
- 51 महाप्रबंधक (बिजनस विकास एकक), भा.वि.प्रा., निगमित मुख्यालय।
- 52-53 महाप्रबंधक (अभि. -प्रोजेक्ट), भा.वि.प्रा., कोलकाता प्रोजेक्ट / चेन्नई प्रोजेक्ट।
- 54-61 महाप्रबंधक (अभि) (सिविल/ विद्युत), भा.वि.प्रा. उत्तरी क्षेत्र / पश्चमी क्षेत्र/ दक्षिणी क्षेत्र / पूर्वी एंड उत्तर पूर्वी क्षेत्र, निगमित मुख्यालय।
- 62-73 महाप्रबंधक (अभि-प्रोजेक्ट)/प्रोजेक्ट इंचार्ज, भा.वि.प्रा., पोर्ट ब्लेयर / पटना / होलॉगी / लेह / देहरादून / विजयवाड़ा / त्रिची / राजमुंदरी / गुवाहाटी / राजकोट / पुणे / जबलपुर हवाई अड्डा।
- 74-77 महाप्रबंधक (परियोजना अनुवीक्षण एवं गुणवत्ता आश्वसन)/ योजना/आर सी एस / एयरपोर्ट सिस्टम, भा.वि.प्रा., निगमित मुख्यालय।
- 78-82 महाप्रबंधक अभि, भा.वि.प्रा., उत्तरी क्षेत्र / पश्चमी क्षेत्र / पूर्वी क्षेत्र / दक्षिणी क्षेत्र / उत्तर पूर्वी क्षेत्र, क्षेत्रीय मुख्यालय।
- 83 महाप्रबंधक (सूचना प्रौद्योगिकी), सफदरजंग हवाई अड्डा।
- 84-89 एम आई एस (सिविल)- उत्तरी क्षेत्र / दक्षिणी क्षेत्र / पश्चमी क्षेत्र/ पूर्वी क्षेत्र/ उत्तर पूर्वी क्षेत्र /एम आई एस (विद्युत), भा.वि.प्रा., निगमित मुख्यालय।