



AAI/CHQ/TAX CELL/GST-Circular/6/2017

21.09.2017

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 Tender/Bids.

Sir,

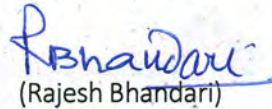
In continuation to this office circular no. AAI/CHQ/TAXCELL/GST-Circular/5/2017 dated 01.09.2017, the following amendments/ciarifications are issued.

Para 1 of the above circular is modified as under:-

- i) Payment of the value of Tax Invoice (inclusive of Tax Invoice) for 80% may be released as an ad-hoc 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 agencies. This interim measure shall be applicable till 30th November 2017.
 - ii) The above clause shall not be applied where the agency has already complied with the requirements of GST provisions while submitting the bills for payment.
2. It is also reiterated that as per Section 171(1) of CGST Act 2017 for Anti Profiteering clause, it is mandatory on the part of agencies to pass on the benefit due to reduction in the rates of tax or from the input tax credit to AAI. A format for working out the Taxes & duties included in the earlier quoted price is enclosed (Annexure-I).

This issue with the approval of the Competent Authority.

Yours faithfully


(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.)- NR/ER/WR/SR/NER/CNS-P/CNS-OM/Airport System/Internal Audit/IT/GSS-Equip/Tech, CHQ./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.

Annexure-I

Details of Taxes & Duties included in earlier quoted price

Name of work/Scheme/Airport-----

Name of the contractor -----

Total Contract price -----

Sl No	Description	Amount on which duty/tax rate applicable(A)	Rate (%) Applicable (B)	Amount of Duty /Taxes (A) X (B)
1	Excise Duty Included in rate			
2	CST with Form C			
3	CST without Form C			
4	VAT on supplies included in rate			
5	CVD/SAD included in rate			
6	Entry Tax included in rate			
7	VAT on Works Contract included in rate			
8	Octori			
9	Purchase Tax			
10	Service Tax etc.			
Total				