

CORRIGENDUM TO TENDER NO. BAP/M&S/TE/TR/17/009
DT. 07.07.2017 FOR AMC OF ALCATEL MAKE EPABX SYSTEM

Under Notice inviting tender, page 23 & 24, Sl.No.26

GST :

Rates quoted shall include all CGST(Central Tax), SGST (State Tax), IGST (Integratal Tax), UTGST (Union Territory Tax), CESS and other taxes leviabale under the State or Central Government Rules. The Bharat Heavy Electrical Limited will not entertain any claim whatsoever in this respect in future.

The Bidder shall not include GST in their quoted rates; but the bidder has to separately indicate the GST rate, amount and workings thereof in the Price bid schedule included in the bid documents.

If GST amount is not indicated separately in the price bid schedule included in the bid documents, it will be presumed that the quoted rate is inclusive of applicable GST and bids will be evaluated accordingly.

Pure Service not involving any supply of materials by Contractor:

Bidders have to quote the applicable GST payable in the Price bid format included in the Bid document which shall be considered for evaluation. The same shall be considered for reimbursement against valid documentary evidence to successful bidders.

If any change in GST (statuary variation) will be to the account of BHEL. But if the variation is effective during the delayed/extended period of execution for reasons attributable to the vendor, the same shall be borne by the vendor only. The required compliance under relevant statue shall be carried out.

In-case Govt notification comes for change in GST, the same will be applicable.

To be read as

GST :

Registration & GST Rate

1. Bidder should indicate GSTIN No. (Copy of GST registration to be enclosed) and PAN No. (copy of PAN to be enclosed).
2. Tender will be considered/ accepted, if & only if the vendor has a valid GST Registration No.
3. Central Tax/ State Tax/ Integrated Tax/ Union Territory tax to be quoted as extra in %.

4. Bidders to ensure correct applicability of Central Tax/ State Tax/ Integrated Tax/ Union Territory tax based on the Inter / Intra state movement Supply of goods and provision services or both.

Invoicing & Payment

5. The Tax Invoice for supply of Goods & Services should be raised as per the provision of GST Act & Rules and must compulsorily mention the following :-
 - a. BHEL-RANIPET GSTIN: 33AAACB4146P2ZL
 - b. HSN Code or Service Accounting Code for supply of goods or services.
 - c. Name & address of supplier
 - d. GSTIN of Supplier
 - e. Consecutive Serial Number & date of issue
 - f. Description of goods or services
 - g. Total value of supply
 - h. Taxable value of supply
 - i. Tax Rate – Central Tax & State Tax or Integrated Tax, Cess
 - j. Amount of Tax charged
 - k. Place of supply
 - l. Address of delivery if different from place of supply
 - m. Signature of authorized signatory
6. Reimbursement of GST to the vendor is contingent upon complying with the following condition by the service provider:-
 - i. Uploading the onward GST Return (GSTR-1) in GSTN Network portal within the statutory time period.
 - ii. Discharging the GST tax liability to the Government.
 - iii. Submission of Tax Invoice to BHEL.
 - iv. Submission of proof of payment of GST to BHEL.
 - v. Availment of Input Tax Credit by BHEL.

Input Tax Credit

7. In case GST credit is delayed/ denied to BHEL, due to non/delayed receipt of goods and/or services and/or tax invoice or expiry of timeline prescribed in GST Law for availing such ITC, or any other reason not attributable to BHEL, GST amount shall be recoverable from Vendor along with interest & penalty levied/ leviable.
8. In case vendor delays declaring such invoice in his return and GST credit availed by BHEL is denied or reversed subsequently as per GST law, GST amount paid by BHEL towards such ITC reversal as per GST law shall be recoverable from vendor/contractor along with interest & penalty levied/ leviable on BHEL.

9. In case of discrepancy in the data uploaded by supplier in the GSTN portal or in case of any incomplete work/service, then BHEL will not be able to avail the tax credit and will notify the supplier of the same. Supplier has to rectify the data discrepancy in the GSTN portal or issue credit note (details to be uploaded in GSTN portal).
10. For any such delay in availing of tax credit for reasons attributable to vendor (as mentioned above), interest as per the GST Act & Rules, along with penalty, if any will be deducted for the delayed period i.e. from the month of receipt till the month tax credit is availed, from the running bills.

Penalty for Non-compliance of GST Act

11. Penalty amount so determined along with GST if applicable thereon shall be recovered from the contractor.

Other Provison

12. Any reduction in rate of Tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices.
13. The agency should quote the applicable taxes and duties in the technical bid (part-A) as well as in price bid (part-B).
14. All the terms & conditions of the contract with respect to Taxes & Duties are subject to the new taxation laws introduced from time to time (e.g., GST). The terms & conditions will be modified in accordance with the provisions of new laws (e.g., GST).
15. The Prices quoted above must be inclusive of all taxes and duties and exclusive of GST, which will be payable extra as per applicable rules and subject to Submission of documentary evidence.