

Subject: - Implementation of modified provision in Service Tax - Clause No.5 of GCC.

The existing provision of GCC in CSIR and modified provision after incorporating service tax on the basis of modification of CPWD is given below in the tabular form:-

S.No	Existing Provision- Clause No.5 of GCC	Modified Provision
1	<p><b><u>Rates to include all Taxes</u></b></p> <p>(a) Rates quoted by the contractor shall include sales tax, duties, octroi, toll tax, royalties and all other taxes in respect of this contract and the Employer shall not entertain any claim whatsoever in this respect. Tendered rates are inclusive of all taxes and levies payable under the respective statutes. However pursuant to the Constitution (Forty Sixth Amendment) Act, 1982 if any further tax or levy is imposed by Statutes, after the date of receipt of tenders and the contractor thereupon necessarily and properly pays such taxes/levies the contractor shall be reimbursed the amount as per the rules on producing proof of payment so made provided such payments, if any, is not in the opinion of the Employer (whose decision shall be final and binding) attributable to delay in executing of work within the control of the contractor.</p> <p>(b) The contractor shall keep necessary books of accounts and other documents for the purpose of this condition as may be necessary and shall allow inspection of the same by a duly authorised representative of the Employer and further shall furnish such other information and documents as the Employer may require.</p> <p>(c) The contractor shall within a period of thirty days of imposition of any further tax or levy pursuant to the Constitution (Forty Sixth Amendment) Act, 1982 give a written notice thereof to the Employer that the same is given pursuant to this condition together with all necessary information relating thereto.</p>	<p><b><u>Rates to include all Taxes</u></b></p> <p>(a) Rates quoted by the contractor shall include sales tax / VAT (except service tax), purchase tax, turnover tax, duties, octroi, toll tax, royalties and all other taxes in respect of this contract. The Employer shall not entertain any claim whatsoever in this respect. <b>However, in respect of service tax, same shall be paid by the contractor to the concerned department on demand and it will be reimbursed to him by the Department after satisfying that it has been actually and genuinely paid by the contractor. The applicable and eligible service tax shall be reimbursed preferably within 7 days but not later than 30 days of submission of documentary proof of payment provided same are in order.</b> Tendered rates are inclusive of all taxes and levies payable under the respective statutes. However pursuant to the Constitution (Forty Sixth Amendment) Act, 1982 if any further tax or levy is imposed by Statutes, after the date of receipt of tenders and the contractor thereupon necessarily and properly pays such taxes/levies the contractor shall be reimbursed the amount as per the rules on producing proof of payment so made provided such payments, if any, is not in the opinion of the Employer (whose decision shall be final and binding) attributable to delay in executing of work within the control of the contractor.</p> <p>(b) The contractor shall keep necessary books of accounts and other documents for the purpose of this condition as may be necessary and shall allow inspection of the same by a duly authorised representative of the Employer and further shall furnish such other information and documents as the Employer may require.</p> <p>(c) The contractor shall within a period of thirty days of imposition of any further tax or levy pursuant to the Constitution (Forty Sixth Amendment) Act, 1982 give a written notice thereof to the Employer that the same is given pursuant to this condition together with all necessary information relating thereto.</p>