

**ANNEXURE – II**  
**Goods and Services Tax (GST) & Income Tax**

It is the responsibility of the tenderer to ascertain the applicability of the GST, for the service to be provided under this tender. The unit rate is exclusive of GST. The GST at the present rate shall be paid extra by TNPL at actual. Tenderer should produce a copy of GST registration certificate/No obtained from GST authorities for the service that is to be rendered by tenderer to TNPL. GST will be paid to you only from the date of registration or from effective date of commencement of contract, whichever is later. TNPL is not responsible for any action initiated by the GST department on the tenderer at a later date for non-payment of GST.

In case of Taxable service, Tenderer shall raise bills in triplicate by submitting a copy of GST registration certificate, a copy of PAN along with the following details for availing GST credit by TNPL

- a) Bill No./ Invoice No.
- b) Name, Address and Registration Number with date.
- c) Name & Address of the Service receiver
- d) Description/classification of the service with SAC code
- e) Value of the service with GST payable

Income Tax on the gross value of the bill at the applicable rate shall be deducted at source under Income Tax Act from each bill and remitted to the Income Tax Department and a TDS Certificate will be issued to the successful tenderer.

It is the sole obligation of tenderer to ensure the compliance with regard to Income Tax deduction for their contract workmen on the rolls of tenderer. TNPL will not be held responsible for any non compliance with regard to Income Tax deduction by the tenderer and it is the duty of the tenderer to ensure Income Tax deduction for their contract workmen are met.

*As per Section 51 of the CGST/SGST Act 2017 and Section 20 of the IGST Act, 2017 read with Notification No.50/2018 dated 13.09.2018 with effect from 1<sup>st</sup> Oct 2018 TNPL will deduct TDS @ 2% of taxable value of "advance paid or "bills passed" where bills are dated on or after 1<sup>st</sup> Oct 2018 and where contract value exceeds ₹12,50,000 (Rupees Two lacs fifty thousand). TDS rate 1% SGST and 1% CGST in case of purchases from within Tamil Nadu and 2% IGST in case of Inter- state purchases.*

*TNPL will remit the tax deducted to Govt. on due date, which is presently 10<sup>th</sup> of next month with reference to respective vendor's GST Number.*

*TNPL will issue TDS certificate in Form GSTR7A on the due date, which is presently 15<sup>th</sup> of the month.*

*Tenderer shall claim credit of the TDS remitted by TNPL, in their electronic cash ledger through GSTR-2A.*

In case of receipt of GST from TNPL, Tenderer is required to submit a "Declaration" with the subsequent bills towards remittance of the same to the respective authorities.

"GST will be paid to tenderer, only if the input tax invoices/debit notes has been reported in GSTR-1 and corresponding GSTR-3B is filed"

Also enclose a copy of GSTR-1 pertaining to TNPL, as a proof of GST credit passed on to TNPL for the previous month. GST TDS shall be deducted as applicable.

The declaration shall be as per **Annexure-II A**.



Tamil Nadu Newsprint and Papers Limited

RFQ No. 262713000805

dt. 07-May-26

**ANNEXURE – IIA**  
(SPECIMEN COPY)

Date:

Tamil Nadu Newsprint and Papers Ltd  
Kagithapuram 639136  
Karur District  
Tamil Nadu

Dear Sir,

I / We hereby declare that GST amount of all our previous invoices dated up to the end of last month have been deposited into Govt. Account by due date to the extent they have become due.

I/We hereby declare that I/we have filed correct GST return along with list of all invoices raised on Tamil Nadu News Print & Papers Ltd and I/we have mentioned the GST registration number of Tamil Nadu News Print & Papers Ltd to the extent GST returns have become due.

I/We also hereby declare that I/We will be responsible for any loss that Tamil Nadu News Print & Papers Ltd may suffer by way of Interest, Penalty and reversal of Tax credits due to non- payment of GST within due date and or non-filing of timely and correct GST returns by me/us in respect of all invoices raised by me/us on Tamil Nadu Newsprint and Papers Ltd.

I/We agree that security deposit/EMD/Retention Money/Additional Security Deposit if any, shall be refunded only after confirming payment of GST and filing of return in respect of the final bill. In all other cases, where there is no such security deposit/EMD/Retention Money/ Additional Security Deposit, an amount equal to the GST not paid by me/us + likely interest thereon + penalty thereon shall be withheld from the final bill and the same will be paid only after payment of GST by me/us and production of proof of payment and filing of correct return verification of such GST return to the concerned government agency by me/us to Tamil Nadu News Print & Papers Ltd.

Thanking you,

Yours faithfully,

For XXXX

Authorised Signatory

**Annexure-III**  
**General Terms and Conditions**

- 1.1 It is the responsibility of the tenderer to keep the entire area clean and tidy by employing the requisite manpower and implements for working.
- 1.2 Tenderer shall ensure the following if any Vehicles are arranged by tenderer:
  - 1.2.1 Valid fitness certificate of the vehicles (including Trailer)
  - 1.2.2 Registration certificate of the Vehicle
  - 1.2.3 Insurance coverage for Vehicle
  - 1.2.4 Emission Test certificate issued by a testing agency authorized by Transport department of T.N to comply emission norms (except Trailer)
  - 1.2.5 Prominently written registration number plates fixed on the vehicle as stipulated by Transport department of T.N (except Trailer)
  - 1.2.6 The driver engaged by the tenderer shall have valid Heavy Vehicle Driving Licence and a copy of the licence shall be submitted to the Officer-in-charge. In case performance of the driver is not satisfactory, the Tenderer shall provide alternate driver on instructions of Officer-in-charge.
- 1.3 The drivers engaged by the tenderer shall be authorized by TNPL Auto section if TNPL vehicle used for the subject work.
- 1.4 The electrical connection / equipment's are to be certified by TNPL Engineers before the equipment's are taken in to operation. And the mechanical lifting tools & tackles should be tested and certified by competent authority which is to be submitted to safety department before start of the work. Further, all welding Job should be carried out by VRD (Voltage Reduction device) Welding machine only.
- 1.5 Any minor jobs which crop up during the execution of the above job shall be done by the tenderer without any extra cost.
- 1.6 Tenderer shall report to the concerned Officer-in-Charge and execute the work as per instructions.
- 1.7 Necessary tools and tackles, consumables like welding electrode, Oxygen & Acetylene cylinders, etc., and manpower required for this work shall be arranged by tenderer.
- 1.8 Tenderer shall comply with the safety rules and regulations of TNPL that are in force. A qualified and experienced Safety Supervisor must be employed to look after the safety aspects of their work.
- 1.9 Tenderer shall positively obtain work permit from TNPL Safety Department in the prescribed form before taking up any work under this contract.
- 1.10 Experienced supervisor shall be arranged for satisfactory supervision of the entire operation.
- 1.11 Tenderer / their workmen shall not cause any damage to TNPL equipments or property. In case of any such damages the expenses incurred for the rectification/actual cost shall be recovered from tenderer's bill.

- 1.12 The tenderer shall make their own arrangement for crane, tractor-trailer required for the work. However the same shall be provided by TNPL on chargeable basis subject to availability.
- 1.13 Tenderer shall maintain daily record of the work done/Manpower supply details in a field book and duly get the records certified by the Engineer/Officer-in-charge.
- 1.14 Tenderer shall dispose the scrap if any, to the earmarked place as per instructions of Engineer-in-charge.
- 1.15 The tenderer shall employ sufficient manpower as directed by the Engineer-in-charge and as per the demand of the work to ensure completion of subject work to the schedule given. Failure to complete the work as per the demand shall be considered as breach of contract and the contract is liable for termination without any prejudice. In case of any delay, TNPL reserves the right to get the work done through some other agency and any additional expenditure incurred on this account shall be recovered from tenderer's bill.
- 1.16 GPS to be provided by the tenderer for their vehicle used for the subject work.
- 1.17 For the Outsourced workmen, following food arrangements is extended through Industrial Canteen at subsidized rate:
1. Tea / Coffee once per shift
  2. Lunch facilities to the outsourced workmen engaged in A- shift, G-shift and B-shift and the lunch will be provided between 11.00 a.m. and 2.00 p.m.
- The Tenderer is required to ensure that the outsourced workmen deployed in their contract are availing the canteen facilities by submitting coupon.
- However, the coupon cost towards the consumption of Tea / Coffee / Lunch shall be recovered from tenderer's bills. Tenderer in turn shall recover the same from the individual contract workmen.
- If the Tenderer distributes subsidized food item from TNPL Industrial Canteen to any person other than their workmen, a sum of Rs.5000.00 per occasion will be deducted from the bills of the Tenderer.
- 1.18 Tenderer is required to hold either a separate EPF Code or Sub code obtained in the Trichy Region, as it is mandatory for participating in the tender.
- 1.19 Tenderer shall not engage any child labour i.e., below 18 years and aged person i.e., above 60 years, as the case may be in their contract and ensure it promptly.
- 1.20 No Person is allowed to work more than Sixteen (16) hours continuously.
- 1.21 Further, Tenderer shall follow 5S, Housekeeping and all the GMP (Global Manufacturing Practices) which is being incorporated in the company functioning regularly.
- 1.22 If the work is carried out using plastic materials, the same should comply the Plastic Waste Management Rules 2016 and its subsequent amendments.
- 1.23 Tenderer are requested to go through the following links for IMS policies of TNPL.
- <https://tnpl.b-cdn.net/wp-content/uploads/2021/09/UNIT-I-ISO-9001-2015-CERTIFICATE.pdf>;
  - <https://tnpl.b-cdn.net/wp-content/uploads/2021/09/UNIT-I-ISO-14001-2015-CERTIFICATE.pdf>;

"TNPL banned one time use and throwaway plastics. Say NO to plastics and Save Earth".