

	in-Charge after satisfying that it has been actually and genuinely paid by the contractor.	
4.	CLAUSE 38 (i) All tendered rates shall be inclusive of all taxes and levies (except Service Tax) payable under respective statutes. However, if any further tax or levy or cess is imposed by Statute, after the last stipulated date for the receipt of tender including extensions if any and the contractor thereupon necessarily and properly pays such taxes/levies/cess, the contractor shall be reimbursed the amount so paid, provided such payments, if any, is not, in the opinion of the Superintending engineer whose decision shall be final and binding on the contractor) attributable to delay in execution of work within the control of the contractor.	CLAUSE 38 (i) All tendered rates shall be inclusive of any tax, levy or cess applicable on last stipulated date of receipt of tender including extension if any. No adjustment i.e. increase or decrease shall be made for any variation in the rate of GST, Building and Other Construction Workers Welfare Cess or any tax, levy or cess applicable on inputs. However, effect of variation in rates of GST or Building and Other Construction Workers Welfare Cess or imposition or repeal of any other tax, levy or cess applicable on output of the works contract shall be adjusted on either side, increase or decrease. Provided for Building and Other Construction Workers Welfare Cess or any tax (other than GST), levy or cess varied or imposed after the last date of receipt of tender including extension if any, any increase shall be reimbursed to the contractor only if the contractor necessarily and properly pays such increased amount of taxes/levies/cess. Provided further that such adjustment including GST shall not be made in the extended period of contract for which the contractor alone is responsible for delay as determined by authority for extension of time under Clause 5 in Schedule F.

29/9/17
Superintending Engineer (C&M)

Issued from file No. CSQ/CM/M/17(1)/2017

Copy to:-

1. All Spl. DGs, CPWD, E-in-C, PWD, Delhi Govt. They are requested to endorse a copy of this O.M to all ADGs, CEs, SEs & EEs concerned.

29/9/17
Executive Engineer (C)