



CENTRAL PUBLIC WORKS DEPARTMENT

OFFICE MEMORANDUM

No. DG/CON/299

ISSUED BY AUTHORITY OF DIRECTOR GENERAL, CPWD

NIRMAN BHAVAN, NEW DELHI

DATED: 27.11.2017

Sub:- Modification in CPWD GCC 2014 -7/8 for GST compliance

The following modifications are made in the Clause 38 of CPWD GCC 2014 -7/8 already issued vide OM No. DG/CON/298 dt. 29.09.2017

Sl. No.	Existing Provisions	Modified Provisions
1.	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.	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 further that 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 increase 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.


27/11/17
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.


27/11/17
Executive Engineer (C)