



CENTRAL PUBLIC WORKS DEPARTMENT

OFFICE MEMORANDUM

No. DG/CON/298

ISSUED BY AUTHORITY OF DIRECTOR GENERAL, CPWD

NIRMAN BHAVAN, NEW DELHI

DATED: 29.09.2017

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

The following modifications are made in CPWD GCC 2014 -7/8 to cater to Goods and Service Tax regime and shall be applicable with immediate effect. The modification in Clause 38 in respect of Building and other Construction Workers Welfare Cess shall apply only where the cess is to be deposited by the contractor and is to be reimbursed.

Sl. No.	Existing Provisions	Modified Provisions
1.	CONDITIONS OF CONTRACT No Provision	CONDITIONS OF CONTRACT 2 (xvi) GST shall mean Goods and Service Tax – Central, State and Inter State.
2.	CPWD-6 General Rules & Directions 15. Sales-tax/VAT (except service tax), purchase tax, turnover tax or any other tax applicable in respect of this contract shall be payable by the Contractor and Government will not entertain any claim whatsoever in respect of the same. 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 Engineer-in-Charge after satisfying that it has been actually and genuinely paid by the contractor.	CPWD-6 General Rules & Directions 15. GST or any other tax applicable in respect of inputs procured by the contractor for this contract shall be payable by the Contractor and Government will not entertain any claim whatsoever in respect of the same. However, component of GST at time of supply of service (as provided in CGST Act 2017) provided by the contract shall be varied if different from that applicable on the last date of receipt of tender including extension if any.
3.	CLAUSE 37 (i) Sales Tax/VAT (except Service Tax), Building and other Construction Workers Cess or any other tax or Cess in respect of this contract shall be payable by the contractor and Government shall not entertain any claim whatsoever in this respect. 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 Engineer-	CLAUSE 37 (i) GST, Building and other Construction Workers Welfare Cess or any other tax, levy or Cess in respect of input for or output by this contract shall be payable by the contractor and Government shall not entertain any claim whatsoever in this respect except as provided under Clause 38.

29/9/17