



भारतीय अन्तर्देशीय जलमार्ग प्राधिकरण

(पोत परिवहन मंत्रालय, भारत सरकार)

मुख्यालय : ए-13, सैक्टर-1, नोएडा-201 301, (उ.प्र.)

INLAND WATERWAYS AUTHORITY OF INDIA

(Ministry of Shipping, Govt. of India)

Head Office : A-13, Sector-1, Noida-201 301 (U.P.)

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Number: IWAI/FIN/GST/2017-18/

Date: 22/03/2018

CIRCULAR

Sub: Applicability of Notification Number 24/2017 dated 21/09/2017 On IWAI Tenders/ Schemes Being Executed/Planned under Composite Work Contract

On our specific request, the GST Council, vide their letter dated 13/3/2018(copy enclosed) have now confirmed the applicability of the concessional 12% Gross GST rate (as per the Notification number 24/2017 dated 21/09/17) for works implemented by IWAI. Kindly note the relevant part of the said reply which is quoted as under:

"In this regard I am directed to state that notification number 11/2017- CTR has been amended by notification number 31/2017- CTR dated 13/10/2017.....The status of IWAI vis-a vis the definition of "Government Entity" as explained in para 4(x) of Notification number 31/2017- CTR dated 13/10/17 may be examined....consequent to this amendment, the composite supply of works contract to Government Entity by way of construction, erection etc. would attract GST @12%."

Since IWAI do fall under the definition of "Government Entity" as per para 4(x) of the Notification number 31/2017 dated 13/10/17, IWAI is eligible for the 12% Gross GST rate as per the Notification number 24/2017(copy attached) relevant part of which is quoted as under:

"Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of - a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession"- would be subject to a reduced GST rate of 12% (instead of the normal rate of 18%)

In view of the above all the Composite Works Contracts and scheme estimates proposed under such Works Contract for all the works specified under the Notification number 24/2017 only, are to be regulated with 12% Gross GST only after ensuring that the Input Tax credit has been duly passed on by such contractors to IWAI.

U.D.C.

22/3/18

श्री 0 - प्रिचालन हेतु

(A K Gupta)
Director (F&A)

For : As per the attached list

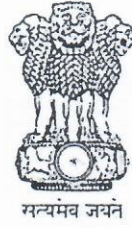
List of concerned for GST circular dated 22.03.2018

To,

1. Chief Engineer-I
2. Chief Engineer-II/PM (JMVP)
3. Chief Engineer-III
4. Chief Engineer-IV, IWAI, Kochi
5. Hydrographic Chief
6. Director (Marine)
7. Director (IT)
8. Director (NER)
9. Regional Director, IWAI, Kolkata
10. Regional Director, IWAI, Patna
11. Regional Director, IWAI, Guwahati
12. Officer-in-charge, IWAI, Sahibganj Office
13. Officer-in-charge, IWAI, Varanasi Office
14. Officer-in-charge, IWAI, Allahabad Office
15. Officer-in-charge, IWAI, Vijayawada Office
16. Officer-in-charge, IWAI, Bhubaneswar Office
17. S.H.S. (Sh. P. Srinivasa) - NW-4
18. S.H.S. (Sh. A. Selvakumar) - NW-5
19. Dy. Director (Fin.)
20. Dy. Director (Fin.) - JMVP
21. Dy. Director/ RE (Sh. Mayank Kumar)
22. Dy. Director (Sh. V. Murugesan)
23. Assistant Secretary (A&E)
24. Assistant Secretary (R&T)
25. Assistant Secretary (Hindi)
26. Asstt. Director (Sh. R. K. Singh)

Copy for information to:

1. PPS to Chairperson
2. PS to Vice-Chairman
3. PA to Member (Finance)
4. PA to Member (Tech.)
5. PA to Member (Tr.)



GOVERNMENT OF INDIA
GOODS AND SERVICES TAX COUNCIL
5th Floor, Tower-II, Jeevan Bharti Bldg
Connaught Circus, New Delhi



F.No.198/Representation/MOF/GST Council/2017 / 2899
14.3.2018

Dated: 13.03.2018

To

The Member (Finance),
Inland Waterways Authority of India (IWAI),
A-13, Sector- 1,
Noida – 201301 (U.P.)

**Sub: Confirmation of the Applicability of Notification Number 24/2017
dt 21.09.2017 for Inland Waterways Projects being Developed by IWAI– reg.**

Please refer to your letter No. IWAI/FIN/GST/Corsp/2017-18 dated 12.02.2018 on the above subject.

2. In this regard, I am directed to State that notification No. 11/2017-CTR has been amended by notification No. 31/2017-CTR dt 13.10.2017 resulting into insertion of the term "Government Entity" in the Sl. No. 3 (vi) of the notification No. 11/2017-CTR. The status of IWAI vis-à-vis the definition of "Government Entity" as explained at para 4 (x) of Notification No. 31/2017-CTR dt.13.10.2017 may be examined. It is to further add that consequent upon to this amendment, the composite supply of work contract to Government Entity by way of construction, erection, etc would attract GST @12%.

3. Considering the above may address your concern and in case of any further doubt in the matter, this office may be contacted.

Yours faithfully

(Rakesh Agarwal)
Under Secretary to GST Council

1. (F) H. 2013
Dis (F&A)
G. 2013 (50.5)
A. 11

29/10/18 (600)
21/1/18