Office Memorandum


As per the Circular No. IWAI/FIN/GST/2017-18 dated 22.03.2018 issued by the H.O. Noida there will be a concessional 12% Gross GST Rate for works implemented by IWAI under Notification No. 24/2017 dated 21.09.2017. The GST council vide their letter dated 13.03.2018 (copy enclosed) confirmed the status of IWAI being a “Government Entity” as explained in Para 4(x) of Notification number 31/2017-CTR dated 13.01.2017 and eligible for 12% Gross GST rate as per Notification No. 24/2017.

The relevant part of the Notification No. 24/2017 is quoted under:

“Services provided to the Central Government, State Government, Union Territory, a local authority or a government 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 rates 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 No. 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.”

A set of copy containing Circular issued by H.O., Noida and Letter of Confirmation issued by GST Council is enclosed.

Copy to: 1.) All Wings, IWAI, R.O., Guwahati, S.O.- Dhubri, Dibrugarh.
2.) All Contractors and Suppliers.
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. Consequently 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."
## 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.)
F.No.198/Representation/MOF/GST Council/2017 /2899

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

Dated: 13.03.2018

Please refer to your letter No. IWAIFIN/GST/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 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
G.S.R.…..(E).—In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.11/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 690(E), dated the 28th June, 2017, namely:—

In the said notification, in the Table, against serial number 3, for item (vi) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following shall be substituted, namely:—

<table>
<thead>
<tr>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
</tr>
</thead>
</table>
| "(vi) 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) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;
| (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or
<p>| (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017. | 6× | |</p>
<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Party Name</th>
<th>Address Line 1</th>
<th>Address Line 2</th>
<th>Address Line 3</th>
<th>Phone No.:</th>
<th>Email:</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.</td>
<td>HIMS Marine Infrastructure Techno &amp; Security (OPC) Pvt. Ltd.</td>
<td>Head Office: Flat No.: 603B, Unique Building,</td>
<td>NH-37 Lalmati, Beltola,</td>
<td>Guwahati-781029</td>
<td>7002506544, 9954129665</td>
<td><a href="mailto:himspltd@gmail.com">himspltd@gmail.com</a></td>
</tr>
<tr>
<td>9.</td>
<td>Vimron Developers &amp; Communications Pvt. Ltd.</td>
<td>NH-37, Lalmati, Beltola,</td>
<td>Guwahati-781029</td>
<td></td>
<td></td>
<td><a href="mailto:vimgonghy@gmail.com">vimgonghy@gmail.com</a></td>
</tr>
<tr>
<td>14.</td>
<td>Rama Shankar Prasad</td>
<td>Bamboo Depot, Bhootnath,</td>
<td>Shantipur,</td>
<td>Guwahati-781009</td>
<td></td>
<td><a href="mailto:ramashankarp01@gmail.com">ramashankarp01@gmail.com</a></td>
</tr>
<tr>
<td>15.</td>
<td>M/s. Mojmul Islam</td>
<td>Raj Appartment, Block-B,</td>
<td>Flat No. 101, GMCH Road, Bhangaogar,</td>
<td>Guwahati-781005</td>
<td></td>
<td><a href="mailto:islammojmul@gmail.com">islammojmul@gmail.com</a></td>
</tr>
<tr>
<td>17.</td>
<td>M/s Elcome Integrated Systems Pvt. Ltd.</td>
<td>Plot No.EL-205, MIDC Mahape,Near L &amp; T Infotech</td>
<td>TTC Industrial Area,Mahape,</td>
<td>Navi Mumbai-400710</td>
<td>98599 22281, 98640 99921</td>
<td></td>
</tr>
<tr>
<td>22.</td>
<td>M/s Monisha Waterlines</td>
<td>44/1, Ramal Agarwal Lane</td>
<td></td>
<td>Kolkata-700050</td>
<td>033-25322729/09831081398</td>
<td><a href="mailto:monishawaterlines@yahoo.com">monishawaterlines@yahoo.com</a></td>
</tr>
<tr>
<td>23.</td>
<td>M/s Dinesh Prasad Sharma</td>
<td>R.B.S.S. Road</td>
<td>Near Blind School, Bhikhanpur</td>
<td>Bhagalpur-812001</td>
<td>0641-2424705</td>
<td></td>
</tr>
<tr>
<td>24.</td>
<td>M/s Ranu Nandi</td>
<td>Senpara, Po-Bidyapara</td>
<td>Dist: Dhubri, Assam</td>
<td></td>
<td></td>
<td><a href="mailto:ranu.nandi21@gmail.com">ranu.nandi21@gmail.com</a></td>
</tr>
<tr>
<td>26.</td>
<td>M/s Luit Constructions</td>
<td>J.S. Road (Malow Ali) P.O-Jorhat,</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>28.</td>
<td>Sadhav Shipping Co. Pvt. Ltd.</td>
<td>521/21 Loha Bhavan,</td>
<td>PD Mello Rd: Masjid (East),</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>29.</td>
<td>IMS Ship Management Pvt. Ltd.</td>
<td>Block no. 33 A/B/C/D 6th floor, Vaswani Mansion,</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tbody>
</table>
