Circular

Subject: Applicability of GST on the Internal Receipts of IWAI

Internal Receipts generated in IWAI attract GST at the applicable rates. An indicative list of items of internal receipts relating to IWAI with applicable rates is enclosed. While preparing information for filing of GSTR-9 for FY 2017-18, cases have come to notice where the GST has not been applied and claimed during 2017-18.

With a view to avoid such instances in future, it is advised that the unit price of items to be sold and services to be provided may be built up with applicable rate of GST and claimed as such from the Buyer or Service Recipient; e.g. basic price of Tender Fee of Rs.1000 + GST@18% thereon =Total price Rs.1180/-.

All wings in Noida and all regional and sub-offices of IWAI are, therefore, directed to raise bill(s) for the items and services along with GST in the above manner with immediate effect.

This issues with approval of the Competent Authority.

End: as above

To

1. All Regional and Sub-Offices of IWAI
2. Director, Kolkata/Guwahati/Kochi/Vijayawada/Bhubaneshwar
3. Chief Engineer (Patna)
4. Secretary
5. Chief Engineer (Technical)
6. CE & Project Manager (JMVP)
7. Hydrographic Chief
8. Director, NER/Marine/Techno/Hydro/Traffic
9. Dy. Director (NW-3)/DD&RE
10. AHS(P&C)
11. Dy. Director(F&B)/(P&A)/(Fin.)

Copy for information to:

1) PPS to Chairperson, 2) PS to Vice-Chairman, 3) PA to Member (Finance), 4) PA to Member (Tech) & PA to Member (Traffic)