

F.No. Misc/27/2017/P&C-1/249
Government of India
Department of Commerce(Supply Division)
Directorate General of Supplies & Disposals
Jeevan Tara Building, 5, Parliament Street,
New Delhi-110001

Dated 10.08.2017

CIRCULAR

Sub: GST Rates on Supply Orders received against Rate Contract.

The GST has become applicable from 1st July, 2017. Although, all the Rate Contracts concluded by DGS&D have been short closed on 30.06.2017 and no further Rate Contract have been concluded by DGS&D, there are certain Supply Orders for which the original delivery date is after 30.06.2017. In some of the cases, requests have been received from suppliers to issue amendment in Rate Contract citing enhancement of applicable GST compared to previous combined effect of Excise and VAT. Enhanced rate of GST will be applicable for supplies to be made in original/re-fixed delivery period. For such Supply Orders instead of Excise Duty and VAT, now GST will be applicable. An Amendment in Rate Contract is, therefore required to account for it.

2. It has been decided that the individual Directorates will amend the Rate Contracts wherever required for inclusion of GST rates in association with Internal Finance. However, before considering this amendment, the Rate Contract holders should be asked to furnish the following information:-

- (i) GST Registration No. of the Firm
- (ii) Co-related HSN Code for the items of R/C for which amendment is required.
- (iii) Notification indicating the rate of GST for the concerned item.
- (iv) A copy of the earlier invoice i.e. prior to applicability of the GST and a copy of a new GST invoice for the same item.
- (v) A comparison between the combined effect of applicable earlier Duty Structure comprising Excise Duty and VAT with GST & Cess, as applicable now.
- (vi) Whether the firm has opted for composite scheme under GST or not.
- (vii) The undertaking from the firm that if subsequently the rate of GST is reduced, they will refund the excess rate paid earlier to them.

3. This issues with the approval of DG(S&D).


(Manish Rai Mathur)
Director(P&C)

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