

No.Bills/GST/2018/F

17.5.2018

Sub: Bills – Neutralisation of impact of GST in contracts awarded prior to GST –
Format of certificate to be furnished by the contractors – Reg.

In respect of the contracts entered prior to implementation of GST and the work is continuing/completed after implementation of GST, where the contract value is inclusive of all taxes and duties but exclusive of Service Tax, the impact of GST has to be neutralized. The contractors are to furnish along with each running/final bill, a certificate from a Chartered Accountant, as per the format enclosed.

In order to neutralize the GST impact, the tax liability of the contractor before implementation of GST should be worked out taking into account all stipulated taxes in force before GST implementation, irrespective of whether the same were actually paid by agency or not.

FA&CAO

Encl.: Format.

**FORMAT OF CERTIFICATE FROM THE CHARTERED ACCOUNTANT OF THE CONTRACTOR
FOR THE BILL SUBMITTED TOWARDS THE WORKS PERFORMED AFTER 01.07.2017 IN
RESPECT OF WORK ORDER ISSUED PRIOR TO 01.07.2017**

Name & Address of the Contractor :

GSTIN..... TIN.....

Name of work :

Agreement / Work Order No. and Date :

Agreement / Work Order Value in Rs. :

Bill No..... CCBill

Gross Bill Value in Rs. :

Sl.No.	Particulars	Amount (Rs.)
A	Gross Value of Bill (excluding ST)	xxxxxxx
B	Less: Unloading of Excise Duty on input materials included in the bill	xxx
C	Less: Unloading of VAT on input materials included in the bill	xxx
D	Less: Unloading of CST on input materials included in the bill	xxx
E	Less: Unloading of any other pre-GST taxes on input materials included in the bill	xxx
F	Gross Value of Bill after unloading all pre-GST taxes (A) - (B + C + D + E)	xxxxxxx
G	Less: Input Tax Credit / Refund eligibility as per GST	xxx
H	Gross Value of Bill after unloading Pre-GST taxes and Input Tax Credit/Refund eligibility as per GST (F - G)	xxxxx
I	Applicable GST on (H) above	xxxxx
J	TOTAL (H + I)	xxxxxxx
K	Net Adjustment required in Bill value as per BOQ, due to neutralisation of GST (A - H)	xxxxxxx

Certified that the tax liability prior to GST has been worked out, taking into account value of all the input materials included in the above bill and all stipulated taxes/eligible tax credit in force before GST implementation, irrespective of whether the same were actually paid/claimed by the contractor or not.

Certified that in the Running/Final bill and Tax Invoice, the Net Adjustment as per Sl.No.K above will be deducted from the Gross value calculated as per BOQ.

(Note: Amount column should be filled with figures or 'Nil' and should not be left blank)

Signature of the contractor

Signature with seal of Chartered Accountant