

RBA-124/2017  
GST Circular No: 54/2017

भारत सरकार BHARAT SARKAR  
रेल मंत्रालय MINISTRY OF RAILWAYS  
रेलवे बोर्ड RAILWAY BOARD  
नई दिल्ली New Delhi

No: 2008/RS(G)/777/1

Date 5 .9.2017

The General Manager, All Indian Railways/PUs, NF(C), CORE  
The DG/RDSO/Lucknow & NAIR/Vadodara  
CAOs, DMW/Patiala, WPO/Patna, COFMOW/N. Delhi, RWP/Bela

Sub: Evaluation of offers under GST Regime

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1. After implementation of GST Act, various representations have been received from the field units and vendors, regarding evaluation of offers under GST regime mentioning that different vendors are quoting different GST rates for same item in same tender. **The representations have been examined and the following instructions are issued.**
2. **Purchaser may incorporate HSN number in the tender document. However, it shall be the responsibility of the bidders to quote correct HSN number and corresponding GST rate.**
3. Where however, bidders quote different GST rates in offers, **during transition phase**, following conditions may be incorporated as part of tender conditions:
  - i. The offers shall be evaluated based on the GST rate as quoted by each bidder and same will be used for determining the inter se ranking. While submitting offer, it shall be the responsibility of the bidder to ensure that they quote correct GST rate and HSN number.
  - ii. Purchaser shall not be responsible for any misclassification of HSN number or incorrect GST rate if quoted by the bidder.
  - iii. Wherever the successful bidder invoices the goods at GST rate or HSN number which is different from that incorporated in the purchase order; payment shall be made as per GST rate which is lower of the GST rate incorporated in the purchase order or billed.
  - iv. **Vendor is informed that she/he would be required to adjust her/his basic price to the extent required by higher tax billed as per invoice to match the all inclusive price as mentioned in the purchase order.**
  - v. Any amendment to GST rate or HSN number in the contract shall be as per the contractual conditions and statutory amendments in the quoted GST rate and HSN number, under SVC.
4. **Determination of transition period may be arrived at by the Zonal Railway/Production Unit.**
5. Tender cases already finalized need not be reopened.
6. This is issued with the concurrence of Finance Directorate of the Railway Board.

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Santosh Mittal  
(Santosh Mittal)  
Dy. Director Railway Stores (G),  
Railway Board

No: 2008/RS(G)/777/1

Dated 5.9.2017


1. PFAs, All Indian Railways & Production Units
2. The ADAI(Railways), New Delhi
3. The Directors of Audit, All Indian Railways

  
for Financial Commissioner / Railways

No: 2008/RS(G)/777/1

Dated 5.9.2017

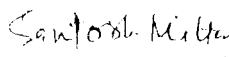
1. PCMMs, PCEs, CMEs, CEEs, CSTE, All Indian Railways & PUs, RCF/RBL/NDLS, COFMOW, CORE, WPO and RWP/Bela
2. The Directors—
  - a. Indian Railway Institute of Sig. Engg. & Telecom, Secunderabad
  - b. Indian Railway Institute of Mech. & Elec. Engg., Jamalpur
  - c. Indian Railway Institute of Elect. Engg., Nasik
  - d. Sr. Prof. (Material Management), NAIR, Vadodara
  - e. Indian Railway Institute of Civil Engg., Pune
  - f. Indian Railway Institute of Traffic Management, Lucknow
3. MD, CRIS, Chanakya Puri, New Delhi
4. MD, RITES, RITES Bhavan, Sector-29, Gurugram
5. Director, Iron & Steel, 3, KoilaGhat Street, Kolkata
6. Executive Director (Stores), RDSO, Lucknow
7. Chief Commissioner, Railway Safety, Lucknow
8. Zonal Railway Training Institute, Sukacia Circle, Udaipur

  
(Santosh Mittal)  
Dy. Dir. Rly. Stores(G)-I  
Railway Board  
Dated 5.9.2017

No: 2008/RS(G)/777/1

Copy to:

1. The Genl. Secy., AIRF, Room No. 248, & NFIR Room No. 256-C, Rail Bhavan
2. Secy. Genl., IRPOF, Room No. 268, FROA, Room No. 256-D & AIRPFA, Room No. 256-D Rail Bhavan

  
(Santosh Mittal)  
Dy. Dir. Rly. Stores(G)-I  
Railway Board

Copy to: Sr. PPSs / PPS / PS to:

1. MR, MoS(S), MoS(G)
2. CRB, FC, ME, MTR, MRS, MS, MT, SECY., DG(RS), DG(S&T), DG(Personnel), DG (RHS), DG (RPF)
3. All AMs, Advisors & Executive Directors of Railway Board