

Ref.-JAN/GST/05

Date: 12/01/2018

To,
GST CELL,
Office of PFA, HQ
West Central Railway
Jabalpur (MP)

Sub:-Applicability of 12% on Works contract services

Dear Sir

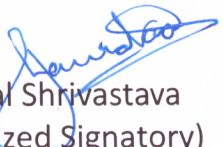
With respect to the above cited subject, Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to railways, excluding monorail and metro shall be taxable at the rate of 12%. (Notification No. 20/2017-Central Tax (Rate) dated 22/08/2017].

Meaning of original work

Reference to the term "original work", may be drawn from Notification No. 12/2017-Central Tax (Rate) dated 28th June, 2017 means - all new constructions;

1. All types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;
2. Erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise;

For, Rahul & Co.
Chartered Accountants


Dhawal Shrivastava
(Authorized Signatory)