



INFRASTRUCTURE CONSULTANTS ASSOCIATION OF INDIA

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Ref. No. ICAI/Chairman/2025-26/1109

Date 25/11/25

To,
The Chairman,
National Highways Authority of India,
G-5 & 6, Sector-10, Dwarka,
New Delhi-110075
Email: chairman@nhai.org

Sub.: Request for amendment in GST Policy Guidelines No. 3.3.18 / 2017 for regularization of payment towards GST to consultants and fixation of responsibilities on defaulting Project Directors.

Ref: 1- Meeting Notice dated 11-11-2025 for 3rd Quarterly Review Meeting held on 17-11-2025.

2- NHAI HQ GST Cell Email dated 20-11-2025.

3- NHAI Policy Guidelines No. 3.3.18/ 2017, dated 17-11-2017.

Respected Sir,

I have the honour to submit that a meeting was convened at NHAI HQ with AEs/ IEs on 17-11-2025 in response to Meeting Notice dated 11-11-2025 wherein many consultants have raised the matter of delayed payment towards GST. Subsequently, on your kind intervention and direction, a detailed meeting was held on 21-11-2025 with the GST Cell, NHAI HQ. We are extremely thankful and greatly obliged to your good self and the officers of the GST Cell for promptly organizing the meeting and hearing our grievances in details.

The following officers of NHAI and representatives of consultants were present:

Physically present from NHAI side:

1. Shri Ashish Kumar Singh, CGM (Finance)
2. Shri Anil Kumar Jha, GM (Finance)
3. Shri Akhilesh Kumar Shrivastava, DGM (Finance and Accounts)
4. Shri Sai Naresh, Deputy Manager (Finance and Accounts)- GST Cell
5. Shri Amit Anand, Asst. Manager (Finance and Accounts)- GST Cell

Physically present from Consultant side:

1. Dr. L. N. Malviya, Chairman, Infrastructure Consultants Associations of India

Through Video Conferencing from Consultant side:

1. Shri Kishore, AARVEE Associates
2. Shri Manoj Rathi, Saptagon Asia Pvt. Ltd.
3. Representatives of Segmental Consultants



As your good self is aware, NHAI had issued comprehensive Policy Guidelines dated 17-11-2017 for payment of GST to consultants / contractors. The relevant provision of the said guidelines clearly stipulates that GST amount shall be released on monthly basis along with running bills.

"(a) GST amount as claimed in the Invoices bills by the Consultants / Contractors in terms of provisions mentioned in Contract Agreement may be paid along with their invoices, subject to condition that Consultants/ Contractors will submit the proof of deposition within 15 days of filling the statutory returns or along with the next invoice for verification of the deposition proof by NHAI, whichever is earlier."

Unfortunately, a large number of Project Directors are not adhering to these Policy Guidelines and are releasing GST after inordinate delays. This has caused severe financial hardship to the consultants, who are now unable to pay timely salaries to their staff, meet statutory liabilities and maintain cash flow required for smooth execution of projects.

The issue was discussed in the meeting held on 21-11-2025 and the following amendments in the existing Policy Guidelines were discussed and suggested by consultants for simplification and smooth disbursement of GST to consultants.

1. Additional Time of 3-4 months be allowed for submission of monthly GST Returns: GST amount may be released to consultants along with the running bills upon submission of CA Certificate, GST invoice and undertaking on the company's letterhead. The actual GSTR-1 and GSTR-3B for the relevant month may be submitted in the 4th month. In case the consultant fail to submit the return by the stipulated time, GST for subsequent months may be withheld till compliance is made. For example: GST for January billing may be paid provisionally on the basis of CA Certificate and Challan and ask for submission of return in the month of April. Similarly GST for February billing may be paid and return may be asked in the month of May and so on and so forth which means that additional 3 months time may be afforded to consultants for submission of monthly returns and payment towards GST may kindly be released on monthly basis on submission of GST Challan, CA Certificate and Undertaking

2. Acceptance of Portal Based TDS Deduction: If 2% TDS has already been deducted by NHAI and accepted by the consultant on the GST Portal and submitted CA Certificate and GST Challan, full GST may be released along with the bill. The actual GST return may be called for after 3 months i.e. in the 4th month. For example for January paid GST, the return may be asked in April and so on and so forth.

3. Mandatory Adoption of E-invoicing: All bills of consultants shall be processed only through E-invoice system. Since GST details in E-invoices are auto populated in the GST portal, this will remove any liability on NHAI. GST shall be paid along with the bill on the gross amount. In case any amount is withheld / recovered from the bill, consultant will issue a credit note to NHAI for proportionate GST in the next month, which may be adjusted accordingly. For example if the consultant has submitted a bill of Rs. 10 Lacs and you have withheld Rs. One Lac. but the consultant has paid GST @18% on Rs. 10 Lacs i.e. he has paid Rs. 1,80,000/- as GST which means you will pay GST on Rs. 9 Lacs but since the consultant has submitted E-invoice then he has to compulsorily deposit GST on Rs. 10 Lacs and in that case the consultant will issue a credit note for proportionate GST and your good self will adjust the same in next month.



Prayer

In view of the above genuine difficulties of consultants, it is earnestly prayed that either of the following amendments in GST Policy Circular may kindly be approved.

GST may be released along with running bills upon submission of CA Certificate, GST Challan & Undertaking and GST returns may be taken after 3 months of the date of payment.

OR

If 2% TDS has been deducted on the applicable GST by NHAI and accepted by the consultant on the GST Portal, full GST may be released along with the bill based on CA Certificate and GST Challan. Form GSTR-1 and GSTR-3B may be called in the 4th month.

OR

Processing of consultants' bills through E-invoice system wherein GST details are auto populated on GST Portal.

&

Kindly fix responsibilities of NHAI Officers who are responsible for causing financial losses in the form of interest / penalty to consultants due to delayed release of payments towards GST.

We are confident that under your dynamic leadership, these genuine and long pending grievances of consultants will be redressed at the earliest.

Thanking you for your kind and proactive intervention.

With kind regards,

For Infrastructure Consultants Association of India



**(Dr. L. N. Malviya)
Chairman**

Copy to:

1. Shri Ashish Kumar Singh, CGM (Finance)- For kind information.
2. Shri Anil Kumar Jha, GM (Finance)- For kind information.
3. Shri Akhilesh Kumar Shrivastava, DGM (Finance and Accounts)-For kind information.
4. Shri Sai Naresh, Deputy Manager (Finance and Accounts)- GST Cell - For kind information.
5. Shri Amit Anand, Asst. Manager (Finance and Accounts)- GST Cell- For kind information.
6. Shri Kishore, AARVEE Associates- For information.
7. Shri Manoj Rathi, Saptagon Asia Pvt. Ltd. – For information.
8. All esteemed Members of ICAI – For information.