



भारतीय राष्ट्रीय राजमार्ग प्राधिकरण
(सड़क परिवहन और राजमार्ग मंत्रालय)
National Highways Authority of India
(Ministry of Road Transport and Highways)
जी-5 एवं 6, सेक्टर-10, द्वारका, नई दिल्ली-110075
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NHAI/F&A/GST/2018-19/SM (Vol.III)

Date: 22.09.2020


CIRCULAR

Subject: Clarification against payment of GST to the Consultants/Contractors/Service provider/other Vendor -reg.

NHAI has already issued circulars no. 3.3.18/2017 dated 14.11.2017 for payment of GST to the Consultants/Contractors/Service provider/other Vendor. It has come to the notice of NHAI-HQ that many of the PIUs of NHAI/RO/HQ are not following the procedure for payment of GST amount along with the invoices of Consultants/Contractors, which is viewed seriously by higher Authority.

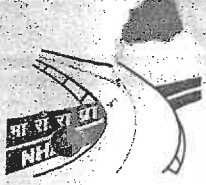
In this regard, it is once again reiterated that GST amount as claimed by the Consultants and Contractors along with their monthly running bills may be released and the procedure for obtaining proof of deposition of GST need to be followed as specified in the above mentioned NHAI policy guidelines.

This circular is issued with the approval of Competent Authority.


(Subhash Khurana)
General Manager (Finance)

Copy to:-

- (i) All NHAI-HQ/ROs/PIUs
- (ii) PPS to Chairman
- (iii) PPS to All Members



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NHAI/Policy Guidelines/ Payment of GST to the Consultants/Contractors/Service providers/other Vendors /2017

No.3.3.17/2017, Dated the 14th November, 2017

(Decision taken on File No. NHAI/FEA/GST/2017-18/SM)

Sub: Payment of GST to the Consultants/Contractors/Service providers/other Vendors - reg.

With the implementation of GST Act, 2017 Service providers are responsible for discharging the liability of GST and the data are captured and can be tracked on GSTN portal. The following clarifications are issued regarding the payment of GST to the Consultants/Contractors/Service providers/other vendors in NHAI.

2. Clarifications on GST Payment:

- 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 filing the statutory returns or along with the next invoice for verification of the deposition proof by NHAI, whichever is earlier. The applicable GST rate must be confirmed.
 - b) If there is a mismatch between the amount paid and amount deposited due to input tax credit, a declaration may be submitted in this regard duly signed by a Key Managerial Personnel with respect to Companies or by the Owner/Partner in case of any other Entities.
 - c) Further, if any clarification/complaint is received from the GST Authorities on non-deposition of GST by any of the Contractors/Consultants/vendors, it shall be appropriately addressed by NHAI to safeguard the Government Revenue.
 - d) Payment of GST should be as per Point of Taxation Rule as notified by GST Authorities (Attached as Annexure-I). Further, for verification of deposition of GST, steps may be followed as mentioned under Annexure-II.
3. With this, the circulars issued earlier in respect of Service Tax reimbursement shall not be applicable except in cases where Service Tax is being paid in post GST era.
4. This issues with the approval of Chairman, NHAI.

(A.K. Sadhu)

Chief General Manager (Coordination)

Copy to: -

- 1) All Officers & Employees of HQ/ROs/PIUs/CMUs/Site Offices
- 2) PS to Chairman
- 3) PS to all Members
- 4) Web Admin for hosting in GST portal
- 5) Hindi Officer for translation in Hindi
- 6) Library