



☎ 0177-2621401

E-mail :-pwd-hp-@ nic.in

HIMACHAL PRADESH
PUBLIC WORKS DEPARTMENT

Urgent

No. PW/CTR. 32-20/-Genl. Inst. GST/2020- **332-432**.

Dated:- **12/5/2020**.

To

All the Chief Engineers.

In HPPWD.

All the Superintending Engineers,

In HPPWD.

Subject:- Regarding implementation of GST in the Public Works Department in the Works Contracts.

This is in continuation to this office letter of even file No. 15556-656 dated 10/08/2018 vide which the decision of the Govt., on implementation of the GST was conveyed and circulated for information and necessary compliance.


Now the Govt., vide Principal Secretary (PW) to the Govt., of H. P letter No. PBW (B) C (17)1/2020 dated 06/05/2020 has amended/superseded only Para (II) of the guidelines issued vide letter dated 07/08/2018 regarding implementation of GST in Public Works Department(copy enclosed) as under:-

“(ii) जिन ठेकेदारों को कार्य 01.07.2017 को व पूर्व आबंटित किये थे, को माल सेवा कर (GST) की प्रतिपूर्ति, सम्बन्धित अधिवासी अभियन्ता को GST Return की मूल प्रति तथा GST भुगतान की पावती सहित दावा प्रस्तुत करने उपरान्त, सड़क निर्माण से सम्बन्धित कार्यों हेतु ग्रामीण विकास मन्त्रालय भारत सरकार के पत्र सं० NRDA-G021(17)/32017-FA/1793 to 1821 दिनांक 06.06.2018 जोकि Annexure-B पर है तथा भवनों/संरचनाओं से सम्बन्धित कार्यों हेतु केन्द्रीय लोक निर्माण विभाग के office Memorandum No. SE/TAS/GST/08 दिनांक 04.12.2017 जोकि Annexure-C पर है, द्वारा जारी दिशा-निर्देशों के आधार पर की जाएगी ।

The other term & condition of the letter dated 07/08/2018 shall remain unchanged.


You are therefore requested to take necessary action in the matter accordingly and also direct all the field offices working under your control(S.E./E.E.) to adhere the instructions and take necessary action as per guidelines issued in letter & sprit to avoid unnecessarily litigation in later stage.

Encl. As above.


Engineer-in Chief.
HPPWD, Shimla-2.

Copy of above is forwarded to the following for information and necessary action to:-

1. The Principal Secretary (PW),to the Govt., of H.P.
2. The Principal Secretary (Finance) to the Govt., of H.P.
3. The Engineer-in-Chief (Project) HP PWD Shimla.
4. The Registrar HPPWD Shimla.
5. All the Branch Officers (Internal)
5. The Store Purchase Officer in HPPWD, Nigam Vihar Shimla.
6. All the Executive Engineers in HPPWD(e-mail) for taking immediately necessary action.
7. The Executive Engineer (IT) for information and putting the same to departmental website.


Engineer-in Chief.
HPPWD, Shimla-2.

No. PBW (B) C (17)1/2020

Government of Himachal Pradesh
Public Works Department

From

The Principal Secretary (PW) to the
Government of Himachal Pradesh

To

The Engineer-in-Chief,
HP.PWD, Nigam Vihar, Shimla-2

Dated: Shimla-171002

the

06.05.2020

Subject:

Regarding implementation of GST in the Public Works Department
in the works Contracts.

Sir,

I am directed to refer to your letter No. PWE/CTR 32-20/-Enlst. Rules/2019-16887 dated 27/12/2019 on the subject cited above and to say that in order to maintained uniformity in all the road works (PMGSY, NABARD, CRF, World Bank, State Works etc.) and for all buildings & similar works, the Government has decided to amend/supersede only the Para (ii) of the guidelines issued vide this department letter No. PBW(B)C(17)2/2012 dated 07.08.2018 for implementation of GST in the Public Works Department in the works contracts , which is as under:-

- “(ii) जिन ठेकेदारों को कार्य 01-07-2017 को व पूर्व आबंटित किये थे, को माल सेवा कर (GST) की प्रतिपूर्ति, सम्बन्धित अधिषासी अभियन्ता को GST Return की मूल प्रति तथा GST भुगतान की पावती सहित दावा प्रस्तुत करने उपरान्त, सड़क निर्माण से सम्बन्धित कार्यो हेतु ग्रामीण विकास मन्त्रालय भारत सरकार के पत्र सं० NRDA-G021(17)/32017-FA/1793 to 1821 दिनांक 06-06-2018 जोकि Annexure-B पर है तथा भवनों/संरचनाओं से सम्बन्धित कार्यो हेतु केन्द्रीय लोक निर्माण विभाग के Office Memorandum No.SE/TAS/GST/08 दिनांक 04-12-2017 जोकि Annexure-C पर है, द्वारा जारी दिशा-निर्देशों के आधार पर की जाएगी।”

You are, therefore, requested to take further necessary action accordingly.

Yours faithfully,

(Ritu Raj Verma)

Deputy Secretary (PW) to the
Government of Himachal Pradesh

*Immediate
Pl. circulate to all PWD/SE/CE etc.*

Supdt.

*23
11/5/20*

J.C. (PWA)

11/5/20

*FR
CR-VI*

11/5/20

Endst. No. As above Dated: Shimla-171002

06.05.2020

1. The Addl. Chief Secretary (Industries) to the Govt. of HP.
2. The Principal Secretary (Finance) to the Govt. of HP
3. The Principal Secretary (Excise and Taxation) to the Government of HP.
4. The Secretary (Environment Science & technology) to the Govt. of HP
5. The Secretary (Food & Supply) to the Government of HP.
6. The Deputy Secretary (GAD) to the Government of Himachal Pradesh w.r.t cabinet item No. 17 dated 03/04/2020.
7. The Director Industries, Udyog Bhawan, Bemloe, Shimla-171001
8. The Managing Director Civil supplies HP, Shimla-171009.
9. G/F



(Ritu Raj Verma)

Deputy Secretary (PW) to the
Government of Himachal Pradesh

File No. NRRDA-G021(17)/32017-FA/179329 1824 76

Dated: 06.06.2018

To

The Principal Secretary/ Secretary of Nodal Departments of PMGSY (State/UT), Empowered Officers/CEOs & Chief Engineers of SRRDAs, General Managers Finance (NEAs). (All State)

Subject: Implementation of Goods and Service tax- Works Contract

Sir/Madam,

Government of India has enacted the Goods and Services Act 2017 throughout India w.e.f. 1.07.2017. The GST has subsumed various indirect Taxes of both the Central & State Government, such as Central Excise Duty, Service Tax, Central Sales Tax (CST/ Works Contract Tax (WCT)/ State Value Added Tax (VAT), Additional Custom Duty (CVD) and special Additional Duty (SAD) apart from Entry Tax and Octroi Charges etc.

2. The Standard Bidding Document (SBD) makes provisions about the taxes which directly related to Contract Value. It incorporates that whenever the tax structure is changed during the ongoing contract and new law comes into force then the contractor has to be refunded the increased amount of taxes, if any and similarly, recovery is to be made from the contractor if the taxes have decreased.
3. On request of various States, seeking clarifications of GST and issuance of guidelines for future references, this office in consultation with Integrated Finance Division (IFD) of Ministry of Rural Development (MoRD) has worked out comprehensive guidelines and categorized all the projects under PMGSY into four different categories of A, B, C and D to enable the States to calculate additional tax burden.
4. The adoption and the consequent implication of GST under PMGSY will be on the following categories of works -

i. Works sanctioned, prior to 01.07.2017, under different phases of PMGSY and which are ongoing i.e. subsisting contracts(including the delayed projects, beyond the original intended completion date) under various stages of physical and financial progress -(Category A)

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ii. Works sanctioned, after 01.07.2017, under different phases of PMGSY wherein GST has not been accounted for in the original proposal/sanction and wherein Tenders have been completed -(Category B)

Works sanctioned after 01.07.2017, under different phases of PMGSY wherein GST has not been accounted for in the original proposal/Sanction and for which tender process has not been initiated - (Category C).

iv. All new works proposed and yet to be proposed i.e. works which are in the pipeline under PMGSY - (Category D).

5. Following are the Guidelines suggested to be followed by all SRRDAs -

A. Category A

- i. The new Goods and Services Tax (GST) laws require that all Invoices should show the value of supply and GST separately, and the value of supply will therefore, include non-GST taxes, which remain embedded in the input prices, such as taxes on petroleum products.

मा ० प्रान

- ii. The Project components under different major heads (like Earth, Sand, Aggregates, Steel, Bitumen etc.) are to be intimated by the Contractor, checked and confirmed by the competent authority.
- iii. The major issue under GST regime is to identify the portion of the existing contract that will come under GST. Therefore, there is a need to cull out GST component of the existing contracts (i.e. the value of taxes subsumed under GST).
- iv. The benchmark date for this purpose will be 01.07.2017 i.e. GST will be applicable on the portions of the contracts that are being paid from 01.07.2017.
- v. The value of the portion of the work not completed or not paid for as on 01.07.2017 shall be divided into two components.
 - a. Value of work including taxes and duties such as Customs Duty, taxes on petroleum products and other non-VAT taxes that have not been subsumed into GST should be worked out.
 - b. The balance will be the value of taxes subsumed into GST such as Central Excise Duty and VAT i.e. GST component.
- vi. Therefore, the value of subsumed taxes under GST needs to be separated out from the contracted amount to arrive at the value of work.
- vii. The key issue is to estimate the value of subsumed tax carefully and as accurately as possible. For this purpose, an indicative Excel format is annexed for guidance. Model calculations are also attached herewith and states may workout similarly for all the ongoing works. Excel sheet indicates various project components which attract various types of taxes including ED, CST, VAT/WCT and other taxes which were already in the contract price as per the original contract. The same format can be used to compile the information for each ongoing project, taking into consideration the GST input tax credit available for the project. The assessment of subsumed shall be submitted by the contractor along with copies of invoices and statement of input taxes duly certified by a Chartered Accountant. It is responsibility of the contractor to furnish correct details of the subsumed taxes.
- viii. Once the value of work sanctioned and GST taxes are arrived, the employer may enter into supplemental agreement with revised agreement value that will be original contracted value minus the value of subsumed tax arrived as above plus GST of 12%. i.e., the cost of the subsumed taxes factored in the original contract value is required to be deducted from the original contract price to arrive at the actual amount of "cost of the project".
- ix. The GST law allows the ITC (Input Tax Credit) under the existing Acts (VAT etc) to be carried forward under their Transitional Provisions. Therefore, Section 140 of the GST law in effect allow credit of all subsumed taxes paid by a taxable person on his inputs, including the Central Excise Duty embedded in the price of inputs.
- x. Thus, the supplier gets ITC into the GST credit ledger through Transitional Provisions (including both the VAT and Central Excise Duty paid on the inputs).
- xi. The contractor while raising their bill and tax invoice post-GST, will now collect GST as indicated above from the employer and will remit the same to the respective Government. The entire GST of the supply will have to be finally borne by the employer.
- xii. The contractor will have to pay GST on the value of work, which he will pay to the respective Government, partly using the ITC that represents the taxes that he has already paid through the inputs, and partly using cash collected from the procuring entity concerned.
- xiii. Through this arrangement, the supplier also cannot claim to have incurred loss on account of embedded taxes that has been paid on the inputs.

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The works sanctioned after 01.07.2017, may be treated upon status of their work, as here under:

- a. For works, which have been awarded and commenced on the field, action may be initiated as detailed in the Category A above.

b. For works, which have been awarded but not commenced may also be treated as above before commencement of the work.

ii. In cases, where tenders are initiated as per the existing SBD (Standard Bidding Document) norms, there should be no change in the evaluation criteria for selection of the bidders and bids shall be evaluated based on the criteria mentioned in the tender documents. However, after identification of the lowest bidder, it must be ensured that, all taxes subsumed under GST are carefully deducted to arrive at the value of works under the GST law, and the agreements should provide for payment of value of works plus applicable GST.

C. Category C

- i. In cases, where the sanctions have been obtained after 01.07.2017 and tenders are yet to be initiated, the rates to be quoted shall be exclusive of GST and GST of 12% will be added to the value offered by the bidder separately.
- ii. The SBD may be modified to the above extent.
- iii. The Bill of Materials (BoM) shall also reflect prices offered by the bidder without GST and applicable GST separately.
- iv. The states shall work out the departmental cost of the work without GST for the purpose of evaluation and comparison with rates offered by the bidders.

D. Category D

- i. In cases of all new works to be proposed under PMGSY, the states shall prepare Schedule of Rate (SoR) after deducting the taxes subsumed under GST.
- ii. The Detailed Project Reports shall be prepared based on this revised SoR and the state may add 12% GST to cost of the work to arrive at the overall cost of the work.
- iii. In all such cases approval of SoR may be obtained from NRRDA as per existing practice.

6. Revision of Cost

The states shall work out the impact of GST for all the works individually for all category of works indicated above and shall submit detailed proposals based on the same. Any cost excess that may be required shall be borne by MoRD and the state in the existing Fund sharing pattern of PMGSY as may be applicable to the state.

7. These instructions will not apply to cases where the proposals have been made with necessary GST component for which no revision of cost is required or permitted.
8. This has concurrence of IFD, MoRD vide diary dated 28.05.2018. w

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Copy to :

1. JS (RC) & DG, NRIDA, Krishi Bhawan, New Delhi
2. All Financial Controllers of Nodal Departments of PMGSY
3. Director (Tech.)/ Director (P-III)/Director (P-I, P-II) NRIDA
4. Dy. Secretary (RC Division) MoRD, Krishi Bhawan, New Delhi
5. Dy. Secretary (IFD), MoRD, Krishi Bhawan, New Delhi.

Yours sincerely,

(Shamshi Prasad S.)
Director (F&A)

Director (F&A)

National Highways & Infrastructure Development Corporation limited

Annexure

Project/ Contract details (EPC Contracts)

Name of the Contractor/ Concessionaire	Contract Agreement Number	Name of the Project
GST No.	Date	Bill No.
	State	Date:

Payment Details

a	b	c	d	e	f	g	h
			Pre-GST Regime			GST Regime	
Gross Original Value of the Contract	Price variation upto 30.6.2017	Value of Services rendered upto 30.6.2017 as per original contract	Payments claimed upto 30.6.2017- original contract price	Payments claimed upto 30.6.2017-Price Variation	Bal. payments to be made after 01.07.2017 for services rendered upto 30.06.2017. (c-b-d-e)	Balance Services to be rendered- original contract Price	Remarks
					20,250	35,000	

Project Constituents	Percentage	Gross Original Value of the Contract Total	Percentage	Pre-GST	Percentage	Post-GST
a Gross Value of Contract		1,00,000		65,000		35,000
b Less : Margin				6,500		3,500
c Cost of the Project(a-b)		90,000		58,500		31,500
d Bitumen			9%		33%	10,300
e Steel			7%		10%	3,200
f Cement			4%		6%	2,000
g Aggregates, Sand etc.			21%		8%	2,400
h Pipes			1%		2%	600
i Oth. Materials			1%		1%	400
j HSD			22%		7%	2,300
k Labour			36%		33%	10,300
		90,000		58,500	100%	31,500


GST Implications (For balance work)	% Component	Value of Item In Cost	Excise duty %	VAT	Output VAT	Cost Incl. Taxes	GST rate	GST Amount	Output GST @ 12%	Total Cost under GST	Excess cost due to GST	Excess Impact due to GST (%)
Cost of the Project(a-b)						31,500						
Bitumen	33%	6,110				10,300		1,100	12%	6,975		
Steel	10%	2,565				3,200		462		2,929		
Cement	6%	1,618				2,000		453		1,866		
Aggregates, Sand etc.	8%	2,222				2,400		111		2,502		
Pipes	2%	545				600		98		622		
Oth. Materials	1%	360				400		101		415		
HSD	7%	2,130				2,300		0		2,385		
Labour	33%	9,537				10,300		0		10,681		
Cost of the Project	100%	25,086				31,500		2,324		28,375	-2564	-7.33%
Average Rate of Tax under Pre-GST							26%					

5 Billing Pattern			Notes :
Value of the work done by the Contract		35,000	1 The cells in Green are for Input
Less : Factored In Taxes (about)	26%	6,414	2 The correct rate of taxes for Excise,CST,VAT are to be entered.
Adjusted Value of Work done		28,586	3 The rates for VAT/Output VAT are as may be applicable for respective states
Add GST (on value of work done + Margin)	12%	3,850	4 The issue of closing stocks are not considered due to complexities involved
Amount Claimed		32,436	5 The Components & Taxes are Indicative. It has to be project specific and may change

Authority Engineer

Contractor

GMP(P)/DGM(P)
NHIDCI


 6/5/2020
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4-

Calculation under Rajasthan VAT Law

Sl. No.	Particulars	Value Added	Rate	Amount	Rate	Amount	Rate	Amount
1	Bitumen	1,00,000.00	14.00%	14,000.00	14.00%	14,000.00	18.00%	18,000.00
2	Emulsion	1,00,000.00	12.50%	12,500.00	12.50%	12,500.00	18.00%	18,000.00
3	Cement	1,00,000.00	12.50%	12,500.00	14.50%	16,313.00	28.00%	28,000.00
4	Steel Pipe	1,00,000.00	12.50%	12,500.00	14.50%	16,313.00	18.00%	18,000.00
5	Steel TMT Bar	1,00,000.00	12.50%	12,500.00	14.50%	16,313.00	18.00%	18,000.00
6	Soil	1,00,000.00	0.00%	-	5.00%	5,625.00	0%	1,00,000.00
7	WBM	1,00,000.00	0.00%	-	0.00%	-	5%	5,000.00
8	Labour Exp. From Unregistered Person (40%)	2,80,000.00	0.00%	-	0.00%	-	18%	2,80,000.00
	TOTAL	9,80,000.00		64,000.00		32,093.00		1,05,000.00

Particulars	If Work done under			
	E.C. 0.75%	E.C. 4%	Non EC	GST
Total Cost of Work Done	10,76,093.00	10,76,093.00	10,48,530.00	9,80,000.00
Gross Profit - 15%	1,61,414.00	1,61,414.00	1,57,280.00	1,47,000.00
Total Work Done Amount	12,37,507.00	12,37,507.00	12,05,810.00	11,27,000.00
Service Tax Liability - 6%	74,250.00	74,250.00	72,349.00	-
GST Liability - 12%	-	-	-	1,35,240.00
Gross Bill Amount	13,11,757.00	13,11,757.00	12,78,159.00	12,62,240.00
Tax Liabilities				
Service Tax Liability (6%)	74,250.00	74,250.00	72,349.00	-
WCT Liability on Work Done	9,281.00	49,500.00	-	-
Excise Duty	64,000.00	64,000.00	64,000.00	-
CST	4,530.00	4,530.00	4,530.00	-
VAT	27,563.00	27,563.00	56,278.00	-
Tax on CST Purchase 14.5% on Bill Amt. Rs.231030 (Rs.116280 + Rs.114750)	33,499.00	-	38,524.00	-
Total Tax Liability	2,13,123.00	2,19,843.00	2,35,681.00	1,35,240.00
Tax Inputs				
Service Tax Liability	-	-	-	-
WCT Input	-	-	36,174.00	-
Excise Duty	-	-	-	-
VAT	-	-	27,563.00	-
GST INPUTS				1,05,000.00
Total Tax Inputs			63,737.00	1,05,000.00
Net Liability	2,13,123.00	2,19,843.00	1,71,944.00	30,240.00

Tax on CST Purchase for Non EC Work:


Total Purchase	2,31,030.00
Add : GP 15%	34,655.00
Total	2,65,685.00
Tax @ 14.5%	38,524.00

Tax on Local Purchase 14.5% for Non EC Work

Total Purchase	1,12,500.00
Add : GP 15%	16,875.00
Total	1,29,375.00
Tax @ 14.5%	18,759.00

Tax on Local Purchase 5% for Non EC Work

Total Purchase	2,25,000.00
Add : GP 15%	33,750.00
Total	2,58,750.00
Tax @ 5%	37,519.00


 उप अधिव (संक निमित्त)
 दिनांक 20/05/2020
 दिनांक प्रवेश सरकारी

Annexure - "C"



CENTRAL PUBLIC WORKS DEPARTMENT

OFFICE MEMORANDUM

No. SE/TAS/GST/08

ISSUED BY AUTHORITY OF DIRECTOR GENERAL, CPWD

NIRMAN BHAVAN, NEW DELHI

DATED: 04.12.2017

Sub:- Clarification on GST Regarding

Due to imposition of goods and services Tax (GST) with effect from 01.07.2017 and after considering the various representations made by the Builder Associations of different regions with a view to mitigate the problems faced by contractors in the tenders invited, received or agreements drawn before the commencement of GST i.e. before 01.07.2017, it has been decided to adopt the following guidelines:-

S. No	Work Position	Action to be taken
1(a)	Works on which both service tax and work contract tax was payable.	The agency will submit to Engineer in charge GST compensation statement as per the attached model calculation alongwith necessary authenticated documentary proofs. The G.S.T. compensation statement will be scrutinized by EE for approval of competent authority within 15 working days of receipt of the statement. The Superintending Engineer /Project Manger shall approve the statement within 15 working days of receipt from the Engineer in Charge.
1(b)	Works on which only service tax was payable i.e involving predominantly labour component only.	The GST @ 18%/12% as applicable shall be reimbursed on production of receipt of payment of GST towards work contract.
2	Payment under clause 10 C on account of increase of wages of labour.	GST @ 18%/12% as applicable shall be paid alongwith the payment of 10C.

12/12/2017
 उप सचिव (लोक निर्माण)
 हिमाचल प्रदेश सरकार

(1)

3	Payment of escalation made Clause 10CC on substitute item for Project works.	Payment of escalation under 10CC in respect of Substitute Items shall be made as per model calculation attached for quantities within the Deviation limit specified in Schedule F of the contract. No payment shall be made for quantities beyond the Deviation limit as market rate is payable in that situation.
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Note:- The detailed illustration for above model calculation sheet is enclosed
This issues with the approval of DG,CPWD

AS
4/12/2017
Superintending Engineer(TAS)

No. 158/SE/(TAS)/2017/ 191-E

Dated: 4/12/2017

Copy to:-

1. All the SDGs, all the ADGs, All the CEs CPWD/ E-in-C (PWD) GNCTD through web site for information please.

AS
6/5/2020
उप सचिव (लोक निर्माण)
हिमाचल प्रदेश सरकार

AS
Superintending Engineer (TAS)

SE/TAS/GST/08 (Part-2)

Model Calculation for Calculating of Impact of GST in the tender invited, received or agreements drawn before the commencement of GST i.e. before 01.07.2017

Code	Description	Unit	Qty.	Rate	Amount	Exise Duty in %	Sale Tax/ WCT %	ED Amount in Rupees	VAT Amount in Rupees	Other Taxes			Total Input (credit)	Basic Amount Excluding Taxes
										1% education Cess	1% higher education Cess	1% Labour Cess		
Brick work with common burnt clay F.P.S. (non modular) bricks of designation 7.5 in foundation and plumb in Cement mortar 1:4 (1 cement : 4 coarse sand)														
(Ref: DAR-2014, Volume-I, Item No. 6.1.1)														
Details of Cost for 1.00 Cum														
Code	Description	Unit	Qty.	Rate	Amount									
MATERIALS														
2602	Common burnt clay F.P.S. (non modular)	1000 Nos.	494.000	4500.00	2223.00	6%	5%	111.85	105.86			217.71	2005.29	
3.9	Cement mortar 1:4 Rate as per Item Number 3.9 of S.H. Mortars	Cum	0.250	4172.04	1043.01							161.50	881.51	
2201	Carriage of bricks	1000 Nos.	494.000	283.96	140.28							0.00	140.28	
9999	Sundries	L.S.	2.730	1.78	4.86							0.00	4.86	
LABOUR:														
0123	Mason (brick layer) 1 st class	Day	0.360	435.00	156.60								156.60	
0124	Mason (brick layer) 2nd class	Day	0.360	399.00	143.64								143.64	
0115	Coolie	Day	1.370	329.00	450.73								450.73	
0101	Bhisti	Day	0.200	363.00	72.60								72.60	
	TOTAL				4234.72					Total		379.21	3855.51	
	Add Water Charges @ 1%				42.35					Add GST @ 12% by reverse calculation			542.00	
	TOTAL				4277.07					Total			4397.51	
	Add CPHO @ 15%				641.56					Add @ 1% Water Charges			43.98	
	TOTAL				4918.63					Total			4441.49	
	Add Service Tax 6%				295.12					Add @ 15% CP & OH			666.22	
	Cost of 1 Cum				5213.75					Total			5107.71	
	Say				5213.75					Say			5107.71	
	Net difference in Percentage									Net difference in Percentage			-2.03	

(3)

ASST
21.11.2017

619

Code	Description	Unit	Qty.	Rate	Amount	Exise Duty in %	Sale Tax/ WCT %	FD Amount in Rupees	VAT Amount in Rupees	Other Taxes			Total Input (Credit)	Basic Amount - Excluding Taxes
										1% education Cess	1% higher education Cess	1% Labour Cess		
	Cement mortar 1:4:1 cement - 4 coarse sand													
	(Ref: DAR-2014, Volume-I, Item No. 3.9)													
	Code	Description	Unit	Qty.	Rate	Amount								
		MATERIALS												
		(0.214 cum of cement 0.31 tonne)												
0367	Cement	tonne	0.38	6300.00	2394.00	1000 Per tonne	1.5%	380.00	200.00				646.00	148.00
2209	Carriage of Cement	tonne	0.38	94.65	35.97		0						0.00	35.97
0982	Coarse sand	cum	1.07	1200.00	1284.00		0						0.00	1284.00
2203	Carriage of Coarse sand	cum	1.07	106.49	113.94		0						0.00	113.94
	LABOUR													
	For measuring, carrying, depositing and mixing-													
0114	Beldar	Day	0.75	329.00	246.75									246.75
0101	Bhisti	Day	0.07	363.00	25.41									25.41
9999	Hire and running charges of mechanical mixer	L.S.	26.91	1.78	47.90									47.90
9999	Sundries	L.S.	13.52	1.78	24.07									24.07
	Cost of 1 Cum				4172.04								646.00	3526.04

31/05/2020
 उप सचिव (सोविक निर्माण)
 हिमाचल प्रदेश सरकार

ASH
 4/12/2017
 SECTAS