
	DELHI JAL BOARD: GOVT OF NCT OF DELHI OFFICE OF THE DIRECTOR (FINANCE & ACCOUNTS) VARUNALAYA PHASE-II, KAROL BAGH, NEW DELHI	
	"STOP CORONA" : WEAR MASK, FOLLOW PHYSICAL DISTANCING, MAINTAIN HAND HYGIENE"	

No. DJB/Fin./Dir (F&A)/GST/2023 /F&A/353/R2

Dated:- 23/05/23

CIRCULAR

**Subject:- Adjustment on account of change in the rate of GST effective from the date prescribed by the GST authority in agreements drawn on or before the date prescribed by the GST authority.**

A circular on changes in GST rates from 12% to 18% w.e.f. 18th July, 2022 for composite "Supply of Works Contract Services as defined in Clause (119) of section 2 of the Central Goods & Service Tax Act 2017 has been issued from the Director (F&A), DJB vide No. DJB/Jt. Dir.(F&A)/GST/2022/09 dated 18.07.2022, for adoption in the Department. A copy of the same is enclosed

Further, another circular No. DJB/EE(Plg.)W-II/2023/55 dated 10.03.2023 has been issued by EE(Plg.)Water-II regarding increase in GST rate of Works Contracts for Central Government, State Government, Union Territory, Local Authority, Government Authority or a Government Entity by way of modalities for revision in the estimated cost of works based on PAR -2021/DSR-2021 because of the revised rate of GST @18% w.e.f. 18.07.2022 has been circulated by CPWD through O.M. (No. SE/TAS/GST/20) vide No.158/SE(TAS)/GST/2022/331 dated 10.08.2022 along with referred O.M. No. DG/SE/GST/16 dated 28.05.2018. A copy of the same is enclosed.

The CPWD has also issued O. M. No.158/SE(TAS)/GST/2022 dated 30.09.2022 in this regard, a copy of the same is also enclosed herewith for reference and following pattern of modal calculations given in the said O.M. for reimbursement on account of change in the rate of GST on works contract effective from the date prescribed by the GST authority in respect of agreement drawn on or before the date prescribed by the GST authority wherever applicable as per contract.

Accordingly, O. M. No.158/SE(TAS)/GST/2022 dated 30.09.2022 issued by CPWD is hereby circulated for adoption in the Department regarding modal calculations for reimbursement on account of change in rate of GST on works contract.

This issues with the approval of CEO, DJB

Encl:- As above.

  
 (RAHUL SAINI)  
 DIRECTOR(F&A)

All DDOs

Addl. Chief Engineer (Project)-I  
 EDP Cell, Delhi Jal Board, GNCTD  
 Dy. No. 1121 dt. 29-05-23  
 05:02 PM

Copy to:-

1. PS to Hon'ble Chairperson, DJB, for kind information.
2. Vice Chairman/Members of DJB, for kind information
3. CEO, DJB, for kind information
4. Member(Admn.)/Member(F)/Member(WS)/(DR.)/Addl. CEO/CVO, for kind information.
5. Secretary (DJB)/All CEs/SEs/ACEs, for kind information.
6. All Director/Director(A&P)/All Jt. Dir. (Rev.)/Jt. Dir.(F&A)
7. All Dy. Dir.(Finance)/(Admn.)
8. All Sr. S.Os/AOs/AAGs
9. DJB Contractor Welfare Association (Regd.) First Floor, LSC, BQ Block, DDA Market, Shalimar Bagh, Delhi-
10. EE(EDP) :- with request to upload on DJB website pls.
11. O.O. Register.

Regd I

  
 24-05-2023

  
 DIRECTOR(F&A)



भारत सरकार  
केंद्रीय लोक निर्माण विभाग महानिदेशालय  
तकनीकी अनुप्रयोग एवं मानक एकाई  
कमरा सं० 418, ए-विंग, निर्माण भवन, नई दिल्ली।

टैलीफ़ैक्स 011-23062339 ईमेल-delsetasesq.cpwd@nic.in

**OFFICE MEMORANDUM**

**No. SE/TAS/GST/21**

(Issued by Authority of Director General, CPWD)



119/E

F. No. 158/SE(TAS)/GST/2022/

Date: 30/09/2022

**Sub: Adjustment on account of change in the rate of GST effective from the date prescribed by the GST authority in agreements drawn on or before the date prescribed by the GST authority.**

1. According to the provisions under Clause 38 of GCC-2014 amended vide No. DG/CON/298 dated 29.09.2017 and DG/CON/299 dated 27.11.2017 or Clause 34 of GCC-2019 / GCC-2020/GCC-2022 for CPWD Works, the GST on output of works contract shall be adjusted (increase / decrease) for the effect of variation in rate of GST.
2. The change in the rate of GST is also adjustable on the amount of escalation paid under various clauses of the contract.
3. References have been received from field units for issue of model calculations for working out additional payment on account of change in GST rate on output of works contract. Accordingly, following model calculations are issued for reimbursement on account of change in the rate of GST on works contract effective from the date prescribed by GST authority in respect of agreements drawn on or before the date prescribed by the GST authority, wherever applicable as per contract.

S. No.	Type of contracts	GST Calculations (For change in rate of GST w.e.f. the date prescribed by GST authorities)	
		Payments based on Agreement rates for Agreement drawn before prescribed date	Payments based on Market Rates for Agreement drawn before prescribed date
(i)	Maintenance contracts	The amount payable to contractor as per agreement items inclusive of GST @ r <sub>1</sub> % for contract drawn on or before the prescribed date = W  Hence, amount (excluding GST component) = $W/(1+r_1/100)$	Not applicable
(ii)	Construction works contract	Now, adjustable amount on account of change in rate of GST from rate r <sub>1</sub> % to r <sub>2</sub> % = (r <sub>2</sub> - r <sub>1</sub> )% of $(W/(1+r_1/100))$	Market rate shall be worked out as per the GST rate prevalent as on the date of award of work and shall be adjusted as hereunder -
(iii)	Works contract under EPC mode	<b>Illustration:</b> Prescribed Date = 17.07.22 Prevailing GST rate as on prescribed date, r <sub>1</sub> % = 12% Revised GST rate after prescribed date, r <sub>2</sub> % = 18% Amount paid to contractor after prescribed date (on agreement rates) = Rs 100.00	The amount payable to contractor for market rate items inclusive of GST @ r <sub>1</sub> % for contract drawn on or before the prescribed date = W  Hence, amount (excluding GST component) = $W/(1+r_1/100)$  Now, adjustable amount on account

	<p>Hence, amount (excluding GST component) = <math>100/1.12 = \text{Rs } 89.29</math>  GST component = Rs 10.71  Now, adjustable amount on account of changed in rate of GST from 12% to 18% = 6% of 89.29 = Rs 5.36</p>	<p>of change in rate of GST from rate <math>r_1\%</math> to <math>r_2\%</math> = <math>(r_2 - r_1)\%</math> of <math>(W/(1+r_1/100))</math></p> <p><b>Illustration:</b>  Prescribed Date = 17.07.22  Prevailing GST rate as on prescribed date, <math>r_1\%</math> = 12%  Revised GST rate after prescribed date, <math>r_2\%</math> = 18%  Amount paid to contractor after prescribed date (on market rates with <math>r_1\%</math> GST) = Rs 100.00  Hence, amount (excluding GST component) = <math>100/1.12 = \text{Rs } 89.29</math>  GST component = Rs 10.71  Now, adjustable amount on account of changed rate of GST from 12% to 18% = 6% of 89.29 = Rs 5.36</p>
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4. Notes :

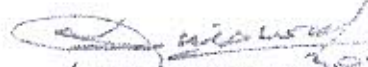
- (i) This is without prejudice to any other provisions of the contract.
- (ii) TDS shall not be deducted from this adjustable amount. OM No. SE/TAS/GST/19 dated 30.05.2022 shall be followed for deduction on TDS under GST on works contract for tenders received on or before the date prescribed by the GST authority (copy enclosed).
- (iii) The Executive Engineer shall assess the impact of increase in GST on overall cost and submit RPE timely, wherever required.
- (iv) The contractor shall submit following undertaking on Rs 100/- non-judicial stamp paper duly notarized along with his claim for adjustment of GST for payments made to him on agreement rates and on market rates:

"I hereby certify that I have paid GST on the output on works contracts @ \_\_\_\_\_ (fill in revised rate of GST on works here) for the amount on which additional GST has been claimed for adjustment in the work of ..... (Name of work with Agreement Number)..... In case, my claim of adjustment of additional liability of the difference due to change in GST rate is found to be incorrect, I shall pay forthwith any additional amount paid to me along with simple interest @10% per annum as demanded by Engineer-in-Charge and I shall be liable for disciplinary action for debarment from taking up work in CPWD for a minimum period of one year. Decision of Engineer-in-Charge in this regard shall be final and binding upon me/us".

This is issued with the approval of DG, CPWD.

Encl. As above.

(Issued vide E-file No. 9139642)

  
(एस एन जायसवाल)  
कार्यपालक अभियन्ता(टास)  
सी.एस.क्यू. के.लो.नि.वि. नईदिल्ली

(के.लो.नि.वि. वेबसाइट के द्वारा)

सभी विशेष महानिदेशक/अपर महानिदेशक/मुख्य परियोजना प्रबन्धक/मुख्य अभियन्ता/उप महानिदेशक (उद्यान)/परियोजना प्रबन्धक/अधीक्षण अभियन्ता/कार्यपालक अभियन्ता के लो० नि० वि० तथा लो० नि० वि० दिल्ली के सभी अधिकारियों को सूचना. एव आवश्यक कार्यवाही हेतु।



भारत सरकार  
केन्द्रीय लोक निर्माण विभाग महानिदेशालय  
तकनीकी अनुसंधान एवं मानक एकाई  
कमरा सं० 418, ए-विंग, निर्माण भवन, नई दिल्ली।  
टैलीफोन-011-23062339 ईमेल-celsetasesq.cpwd@nic.in  
( Issued by Authority of Director General ,CPWD)



OFFICE MEMORANDUM

No. SE/TAS/GST/19

F. No. 158/SE(TAS)/GST/2022/ 207 -18

Date: 30/05/2022

Sub: Deduction of TDS under GST on works contract – regarding.

1. 'Standard Operating Procedure (SOP) on 'TDS' issued by CBIC (updated as on 18<sup>th</sup> February, 2019) available on the CBIC Portal at the link <https://www.cbic.gov.in/htdocs-cbec/gst/gst manual--SOP-TDS-AS-ON-18th Feb2019.pdf> clarifies that " for the purpose of deduction of TDS, the value of supply shall exclude the taxes leviable under GST (i.e. 'Central tax', 'State tax', 'UT tax', 'Integrated tax' & Cess). Thus, no tax shall be deducted on 'Central tax', 'State tax', 'UT tax', 'Integrated tax' and cess component levied on supply.

2. Therefore, if any value of contract includes tax component, the TDS has to be deducted on the value of work done excluding the GST.

3. Further, as per Para 2.4 of above said SOP on TDS issued by CBIC, composite supplies to Government/local authorities also covers works contract services such as road, bridge building, development/renovation/repairing/maintenance services involving supplies of both goods and services.

4. Since, the gross amount paid to contractors under works contract of CPWD includes the amount of GST. Therefore, 2% TDS under GST is to be deducted on taxable value i.e. Gross amount of work done (including GST) divided by 1.12.

**Illustration :**

Suppose, the Total value of gross work done (including GST)

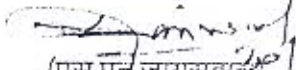
= 'A'

Hence, taxable value of work done (excluding GST)

= A/1.12 = 'B'

TDS for GST may be deducted on 'B' above

5. DDOs should submit the details of taxable value of work done (excluding GST) and GST component separately while submitting TDS details to GST authority.

  
(एस.एन.जायसवाल)  
कार्यपालक अभियंता (टास्)

(अनुसंधान विभाग के माध्यम से)

अनुसंधान विभाग तथा जी० नि० वि० दिल्ली के सभी अधिकारियों का आवश्यक सूचना पूर्व कार्यावाही हेतु

DELHI JAL BOARD: GOVT. OF NCT OF DELHI  
OFFICE OF THE EE(PLANNING)WATER-II  
ROOM NO. - 401, VARUNALAYA PH-I  
KAROL BAGH, NEW DELHI-110005

Dated: 10.03.2023

No. DJB/EE(PLG.)W-II/2023/ 55/e-1242146

Circular

Subject: Increase in GST rate of Works Contracts for Central Government, State Government, Union Territory, Local Authority, Governmental Authority or a Government Entity.

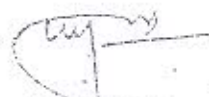
A circular on changes in GST rates from 12% to 18% w.e.f. 18<sup>th</sup> July, 2022 for Composite Supply of Works Contract Services as defined in Clause (119) of Section 2 of the Central Goods & Service Tax Act 2017 has been issued from the Director(F&A), DJB vide No. DJB/Jt. Dir.(F&A)/GST/2022-09, dated 18.07.2022, for adoption in the Department. A copy of the same is enclosed.

Modalities for revision in the estimated cost of works based on PAR 2021/DSR 2021 because of the revised rate of GST @18% w.e.f. 18.07.2022 has been circulated by CPWD through Office Memorandum (No. SE/TAS/GST/2D) vide No. 158/SE(TAS)/GST/2022/331 dated 10.08.2022. A copy of the same along with referred OM No. DG/SE/GST/16 dated 28.05.2018 referred therein is enclosed.

The above mentioned Office Memorandum dated 10.08.2022 from CPWD is circulated for adoption in the Department till any further revision in the applicable GST rate of Works Contracts for Central Government, State Government, Union Territory, Local Authority, Governmental Authority or a Government Entity.

This is issued with the concurrence of finance and with the approval of the Competent Authority.

Enclosures: As above.

  
(V. K. Jain)  
EE(PLG.)Water-II

Copy to:

1. CEO, DJB : For kind information please.
2. Member(A)/Member(F)/Member(WS)/Member(DR)/CVO : for kind information please
3. All CEs/All ACES
4. Director(A&P)/Director(F&A)/DOV/DOR/Director(T&QC)
5. EE(PLG.)W-I/EE(PLG.)W-II/EE(PLG.)D/EE(PLG.)Colony
6. Office Copy

  
EE(PLG.)Water-II



नामस्य सरकार  
 केन्द्रीय लोक निर्माण विभाग  
 सार्वजनिक कामप्रयोग एवं नामक एकाई  
 कनरा रोड 418 ए-ब्लॉक, दिनांग भवन, नई दिल्ली।

टेलीफोन-011-23022339 ईमेल-[dicetascsq.cpwd@nic.in](mailto:dicetascsq.cpwd@nic.in)

संख्या: 158 /SE(TAS)/GST/2022/ 331-टि०

दिनांक: 10/08/2022

कार्यालय झापन  
 (No. SE/TAS/GST/20)

Sub: Increase in GST rate of Works Contracts for Central Government, State Government, Union Territory and a Local Authority.

1. The Government of India, Ministry of Finance (Department of Revenue) vide Notification No. 03/2022- Central Tax (Rate) dated 13 July, 2022 has made amendments to notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 by omitting entries against serial number (i) in column (3) (a) items (iii), (iv),(v),(va),(vi) and (ix) and the corresponding entries relating thereto in column (4) and(5) in the original notification No. 11/2017-Central Tax (Rate) date 28.06.2017, thereby the existing concessional rate of GST@12% for Central Government, State Government, Union Territory and a Local Authority has been withdrawn and now the applicable rate of GST is 9 (CGST) + 9 (SGST) =18% on construction services covered under S. No.3 (i) at page No. 6 and under S. No.3 (xii) at page No. 15 of Notification No.11/2017-Central Tax (Rate) dt 28 June, 2017 for Central Govt., State Govt., Union Territory and a Local Authority with effect from 13<sup>th</sup> July, 2022

2. The Delhi Schedule of rates 2021 was formulated with the concessional GST rate of 12% applicable for works provided to Central Government, State Government, Union Territory, local authority, Governmental Authority or a Governmental Entity.

3. Now the revised rate of GST @ 18% is applicable on works contract for Central Government, State Government, Union Territory, a local authority, Governmental Authority or Governmental Entity. Hence, a multiplying factor of 1.0633 on the estimated amount worked out based on PAR 2021/DSR 2021 shall be applicable for working out the amount of Preliminary Estimate and Detailed Estimate with effect from 15th July 2022. The calculation table is as under.

Multiplying factor Calculation Table			
A. Calculation detail when applicable rate of GST was 12% in DSR 2021			
1.	Base rate (without GST) of material, Labour, Sundries, PGI and T&P etc.	A	
2.	Add 1% water charges on "A"	0.01A	
3.	Sum after adding water charges @ 1% on "A"	1.01A	
4.	12% GST on works contract by reverse calculation method (multiplying factor 0.1405)	0.1419A	May refer OM No. SE/TAS/GST/02 dt 08.11.2017
5.	Sum after adding GST	1.1519A	
6.	15% CP & OH on "1.1519A"	0.1728A	
7.	Sum after adding 15% CP & OH	1.3247A	
8.	Labour cost @ 1% on "1.3247A"	0.0132A	
9.	Gross Total after adding 1% labour cost, Total (W1)=	1.3379A	

147/c

(D) Calculation detail when 18 % GST is applicable w.e.f. 18 <sup>th</sup> July 2022			
1.	Bare rate (without GST) of material, labour, Sundries, P.O.I and T&P etc.	A	
2.	Add 1% water charges on "W"	0.01A	
3.	Sum after adding water charges @ 1% on "W"	1.01A	
4.	18% GST on works contract by reverse calculation method (multiplying factor 0.2127)	0.2148A	May refer OM No. SE/TAS/GST/16 dt 28.05.2018
5.	Sum after adding GST	1.2248A	
6.	15% CP & OH on "1.2248A"	0.1837A	
7.	Sum after adding 15% CP & OH	1.4085A	
8.	Labour cess @ 1% on "1.4085A"	0.0141A	
9.	Gross Total after adding 1% labour cess. Total (W2) =	1.4226A	
Hence, Multiplying Factor = $1.4226A / 1.3379A = 1.0633$			

**Illustration :**

If the estimated cost of P/E or D/E worked out based on PAR 2021 or DSR-2021 = W

Hence, amount of P/E and D/E with applicable rate of GST @ 18%  
in place of 12% =  $W \times 1.0633 = 1.0633 W$

Add applicable cost index (BCI) of the station, say 10% =  $0.10633 W$

Grand Total = 1.16963W

4. The estimated cost put to tender in the NIT shall be worked out in the above manner and combining with the cost of non-schedule items if any, worked out on market rates as per OM No. SE/TAS/GST/16 dt 28.05.2018. (Copy enclosed)

5. The revised P/E may be sent to client department in case A/A& E/S is not yet received. The revised P/E may also be sent to client department for additional liability on account of GST for remaining work beyond 17<sup>th</sup> July 2022 where works are in progress.

This is done with the approval of competent authority.

For the authority



(एस. एन. जायसवाल)

कार्यपालक अभियन्ता (टांस)

सी.एस.क्यू. के.लो.नि.वि., नई दिल्ली

(Issued from E-file No: 9137348)

(के.लो.नि.वि. वेबसाइट के द्वारा)

सभी विशेष महानिदेशक/अपर महानिदेशक /मुख्य परियोजना प्रबन्धक/मुख्य अभियन्ता/परियोजना प्रबन्धक/ अधीक्षण अभियन्ता/कार्यपालक अभियन्ता के 0 लो. नि. वि. तथा सी.एस.क्यू. के.लो.नि.वि. के सभी अधिकारियों को सूचना एवं आवश्यक कार्यवाही हेतु।



OFFICE MEMORANDUM

No. DG/SE/GST/ 16

ISSUED BY AUTHORITY OF DIRECTOR GENERAL, CPWD  
NIRMAN BHAVAN, NEW DELHI

Dated:- 28/05/2018

Subj:- Clarification of GST – Regarding.

In continuation to OM SE/TAS/GST/07 dated 8-11-2017 it has been decided to adopt the following guidelines in case applicable GST on works contract is 18 %.

S.No.	Work Position	Action to be taken
1.	Method of calculation of market rates (wherever applicable) for extra items/substitute items / deviation items beyond the permissible limit, justification etc. executed after the commencement of GST with effect from 01/07/2017. (This model calculation is applicable only where the GST is @ 18% on Work Contracts.)	The agency will submit the details of statement along with Analysis of rates as per model calculation sheet along with necessary authenticated documentary proofs of Engineer-in-charge. <b>Model Calculation Sheet</b>
		1. Bare rate (without GST) OF Material Labour, Sundries POL and T&P etc. "W"
		2. Add 1% water charges on "W" "A"
		3. Sum after adding Water Charges @1 % on "W" "WC"=(W + A)
		4. 18% GST applicable on work contract by reversible method (multiplying factor 0.2127) "B"=(0.2127*WC)
		5. Sum after adding GST "X"=(WC+B)
		6. 15 % CP & OH on "X" "C"
		7. Sum after adding 15 % CP&OH "Y"=(X+C)
		8. Labour cess @1% on "y" "D"
		9. Gross total after adding 1.% labour cess "Z"=(Y+D)

Note: "1" Multiplying factor "0.2127" considered for reversible calculation of GST so that 18 % GST on gross amount excluding 1 % labour cess is worked out.

Superintending Engineer (TAS)  
CSQ CPWD, Nirman Bhawan  
New Delhi

Dated 28/05/2018

No158/GST/SE(TAS)/CPWD/2018/ 88  
E-file No:-9043757

Copy to:

All the SDGs All the ADGs All the CES CPWD/ E & C(PWD)/GNCTD through CPWD web site for information please.

Superintending Engineer (TAS)





# CENTRAL PUBLIC WORKS DEPARTMENT

## OFFICE MEMORANDUM

SE/TAS/GST/07

ISSUED BY AUTHORITY OF DIRECTOR GENERAL, CPWD

NIRMAN BHAWAN, NEW DELHI

DATED :

08.11.2017

Subj:- Clarification of GST -Regarding

Considering the various representations made by the Builder Associations of different regions with a view to mitigate the problems faced by contractors, it has been decided to adopt the following guidelines due to imposition of Goods and Services Tax (GST) with effect from 01.07.2017. This is in supersession to this office O.M. No SE/TAS/GST/05 Dated 27/09/2017:-

S.No.	Work Position	Action to be taken																											
1	Method of calculation of market rates (wherever applicable) for extra items/substitute items /deviation items beyond the permissible limit, Justifications etc executed after the commencement of GST with effect from 01/07/2017	The agency will submit the details of statement along with Analysis of rates as per model calculation sheet along with necessary authenticated documentary proofs to Engineer in Charge.  <u>Model Calculation Sheet</u>																											
		<table border="1"> <tr> <td>1.</td> <td>Bare rate (without GST) of Material, Labour, Sundries POL and T&amp;P etc.</td> <td>"W"</td> </tr> <tr> <td>2.</td> <td>Add 1% water charges on "W"</td> <td>"A"</td> </tr> <tr> <td>3.</td> <td>Sum after adding Water Charges @ 1% on "W"</td> <td>"WC" = (W+A)</td> </tr> <tr> <td>4.</td> <td>Add 12% GST applicable on work contract, by reversible method (multiplying factor 0.1405)</td> <td>"B" = (0.1405 * WC)</td> </tr> <tr> <td>5.</td> <td>Sum after adding GST</td> <td>"X" = (WC+B)</td> </tr> <tr> <td>6.</td> <td>Add 15% CP &amp; OH on "X"</td> <td>"C"</td> </tr> <tr> <td></td> <td>Sum after adding 15% CP&amp;OH</td> <td>"Y" = (X+C)</td> </tr> <tr> <td>7.</td> <td>Add labour cess @ 1% on "Y"</td> <td>"D"</td> </tr> <tr> <td>8.</td> <td>Gross total after adding 1% labour cess</td> <td>"Z" = (Y+D)</td> </tr> </table>	1.	Bare rate (without GST) of Material, Labour, Sundries POL and T&P etc.	"W"	2.	Add 1% water charges on "W"	"A"	3.	Sum after adding Water Charges @ 1% on "W"	"WC" = (W+A)	4.	Add 12% GST applicable on work contract, by reversible method (multiplying factor 0.1405)	"B" = (0.1405 * WC)	5.	Sum after adding GST	"X" = (WC+B)	6.	Add 15% CP & OH on "X"	"C"		Sum after adding 15% CP&OH	"Y" = (X+C)	7.	Add labour cess @ 1% on "Y"	"D"	8.	Gross total after adding 1% labour cess	"Z" = (Y+D)
1.	Bare rate (without GST) of Material, Labour, Sundries POL and T&P etc.	"W"																											
2.	Add 1% water charges on "W"	"A"																											
3.	Sum after adding Water Charges @ 1% on "W"	"WC" = (W+A)																											
4.	Add 12% GST applicable on work contract, by reversible method (multiplying factor 0.1405)	"B" = (0.1405 * WC)																											
5.	Sum after adding GST	"X" = (WC+B)																											
6.	Add 15% CP & OH on "X"	"C"																											
	Sum after adding 15% CP&OH	"Y" = (X+C)																											
7.	Add labour cess @ 1% on "Y"	"D"																											
8.	Gross total after adding 1% labour cess	"Z" = (Y+D)																											

Note: (1) Multiplying factor 0.1405 considered for reversible calculation of GST so that 12% GST on gross amount excluding 1% labour cess is worked out.

(2) This model calculation is applicable only for GST @ 12% on Work contracts.

This issues with the approval of DG, CPWD.

Superintending Engineer (TAS)  
CSQ, CPWD, Nirman Bhawan,  
New Delhi  
dated 8/11/2017

No158/GST/SE(TAS)/CPWD/2017/ 258-18

Copy to:-

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

Superintending Engineer (TAS)

FINANCIAL BOARD, GOVT. OF N.C.T OF DELHI  
OFFICE OF THE DIRECTOR (FINANCE & ACCOUNTS)  
VARUNALAYA, PHASE-II,  
KAROL BAGH, NEW DELHI

No.DJB/Jt.Dir(F&A)/GST/ /2022 - 09

Dated: 18.7.2022

**CIRCULAR**

Attention of all stake holders is drawn towards the Notification No. 3/2022-Central Tax (Rate) dated 13.07.2022 coming into force from 18.07.2022 by which original Notification No. 11/2017-Central Tax(Rate) dated 28.06.2017 pertaining to GST rates on specified services has been amended and the copy is enclosed herewith.

As per above mentioned Notification, it is to reiterate and inform changes in GST rate on "Composite Supply of Works Contract Services as defined in clause (119) of section 2 of the Central Goods and Service Tax Act, 2017 supplied to the {Central Government, State Government, Union territory, a local authority, Governmental Authority or a Government Entity} by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal" from 12% to 18% w.e.f. 18<sup>th</sup> July, 2022.

The above circular is issued with the approval of the competent authority for information and necessary action of all concerned .

- Encl:1.Notification No. 03/2022-Central Tax(Rate) dated 13.07.2022  
2.Notification No. 11/2017-Central Tax(Rate) dated 28.06.2017.

*Bansh Raj* 18.07.2022  
(Bansh Raj)

Director(Finance & Accounts)

All ACEs(M)/EEs/DDs/CWA

Copy for kind information to

- 1.PS to Chairperson,DJB
- 2.CE O,DJB/All Members/All Chief Engineers
- 3.All Jt.Directors
- 4.Sr.AOs/Aos/AAos.

*Bansh Raj* 18.07.2022

Director(Finance & Accounts)