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

No.DJB/Fin. / Dir.(F&A)/F&G/GST/2023 / **F&G/3571**

Dated:- 23.05.2023

**Guidelines for Processing of GST Reimbursement Case.**

1. Firm to submit the request letter for reimbursement of additional cost due to change in Law in the following 2 situations where;
  - I. The projects which were awarded before the introduction of GST (inclusive of all taxes) and executed after introduction of GST.
  - II. The projects which were awarded between 01.07.2017 to 17.07.2022 including GST @ 12% for which the work done period and the billing period fall on or after 18.07.2022.
2. Alongwith the request letter the firm has to submit the following documents/details-
  - i) Copy of NIT/ RFP/work order/contract condition relating to Taxes indicating that the contract value is inclusive of all the taxes and /or inclusive of GST as applicable in the above two situations as mentioned at Sr.No.1.
  - ii) Copy of contract conditions regarding "Change in Law".
  - iii) Detailed calculation sheet reflecting additional cost in the hand of the firm due to introduction of GST or due to change in rates of GST w.e.f. 18.07.2022.
  - iv) Copy of GST R-1 and GST R 3B reflecting the tax invoice in the favour of DJB and reflecting the payment of tax respectively.
  - v) Copy of paid GST certificate by the Chartered Accountant of the firm.
  - vi) The Undertaking by the firm as prescribed at Sr.No.4(iv) of 4. Notes in the Office Memorandum issued by the Authority of Director General, CPWD vide F.No.158/SE(TAS)/GST/2022/ dated 30.09.2022 as endorsed and circulated vide letter No. DJB/Fin. / Dir.(F&A)/F&G/GST/2023/3517 dated 23.05.2023 of Director(F&A).
3. The Engineer-in-charge shall verify and scrutinize the request letter, the calculation sheet reflecting the additional cost and other documents submitted by the firm. Further, if all the documents found in order the case will be referred to the DM for further verification of the quantity, rates and the amount of work done as per BOQ against the Running Bills for which the claim of additional cost due to change in Law has been asked for, and then the case file will be referred to AAO to check and verify the bill. The checklist attached as annexure shall be put up on noting side with all columns filled (Mention N.A/NIL, if required).
4. Further the case will be referred to ACE concerned for recommendation & the case shall be forwarded to Tax Consultant for his opinion and recommendation.
5. After receiving back from Consultant (Tax) the case will be further referred to the Member/Chief Engineer for necessary recommendation.
6. Further, the case shall be forwarded to Director (F&A) for financial concurrence.
7. Case to be sent to Competent Authority Member/CE for approval.
8. The check list is hereby attached for strict compliance while scrutinizing such cases & same needs to placed on noting side of the file while processing the cases.

**Addl. Chief Engineer (Project)-I**

**EDP Cell, Delhi Jal Board, GNCTD**

Dy. No. **1120** dt. **24-05-23**

(6.51 PM)

(RAHUL SAINI)  
DIRECTOR(F&A)

All DDOs

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. AOs/AOs/AAOs
9. EE(EDP) :- with request to upload on DJB website pls.

**Prog-II**

**24-05-2023**

DIRECTOR(F&A)

## Checklist for Reimbursement of Additional Cost due to Change in Law

Name of work: - \_\_\_\_\_  
\_\_\_\_\_

S.No.	Particulars	Yes/No	Page No.	Remarks
1.	Copy of Work Order			
2.	Contract condition/NIT/RFP reflecting that Contract Price is inclusive of all taxes in cases where contract was awarded or the bid submission date was before 01.07.2017.			
3.	Contract Condition/NIT/RFP reflecting that contract Price is inclusive of GST @12% in cases where contract was awarded or bid submission date was between 01.07.2017 to 17.07.2022.			
4.	Contract condition regarding "Change in Law".			
5.	Request letter by the firm/ agency against the claim of additional cost due to change in law.			
6.	Detailed calculation sheet reflecting additional cost duly checked & verified by Engineer-in-Charge/ DM/AO/AAO			
7.	Copy of GSTR-I reflecting Tax Invoice in favour of DJB & Copy of GSTR-3B reflecting payment of GST against the R.A.Bills for which claim has been asked for.			
8.	GST Paid Certificate by the Chartered Accountant of the firm.			
9.	Undertaking as prescribed under clause IV of "4 Notes" of office memorandum issued by CPWD dated 30.09.2022.			
10.	Examination of AAO/AO/Sr.AO alongwith recommendation.			
11.	Recommendations of Engineering wing			

AO/Sr. AO

AAO

EE