

 <p>RVPN ISO 9001:2015</p>	<p align="center">RAJASTHAN RAJYA VIDYUT PRASARAN NIGAM LIMITED [A Govt. of Rajasthan Undertaking Corporate Identity Number (CIN): L40109RJ2000SGC016485] Regd. Office: Vidyut Bhawan, Jyoti Nagar, Jaipur-302005 OFFICE OF THE CHIEF ACCOUNTS OFFICER (Procurement & Contracts) New MM Building, Old Power House Premises (Back Side), Near Ram Mandir, Bani Park, Jaipur-302006. Tel. No.: 0141-2208981 Website: www.rvpn.co.in Fax No.: 0141-2208921 E-mail: ao.sspc@rvpn.co.in</p>	
	<p>No./RVPN/CAO (P&C)/AO (P&C-II)/D. 1143 Dated 12 6 SEP 2019 GST NO-19</p>	

The Sr.AO (CPC)/EA & Cash/SLDC/B&R()
The AO (T&C)/(), RVPN,
The AAO ()
RVPN,

Sub: Clarification regarding applicable rate of GST on deposit work executed for railway

Dear All,

The composite supply of work Contract as defined in clause 119 of Section 2 of CGST Act, 2017 supplied by way of construction, erection, commissioning, or installation of original works pertaining to railways including monorail and metro is subject to @12% GST as per Notification No. 11/2017- Central Tax (Rate).

Generally in the Deposit works executed by RVPN, for railways, the ownership remains with RVPN hence the Deposit works executed by RVPN is not covered under the definition of Works Contract and concessional rate of GST @12% is not applicable.

The general rate applicable on the Deposit work service is @18% at present and applicable rate may be changed as per the fact of case.

Clarification received from our Tax Consultant is also enclosed herewith for your reference.

By Order,


(N.L. Jat)

Chief Accounts Officer (P&C)

Copy submitted/forwarded to the following for information and necessary action:-

1. The Chief Controller of Accounts, RVPN, Jaipur.
2. The Chief Engineer (PP&D/IT/Proc./Cont./MPT&S/NPP&RA/LD/), RVPN__.
3. The CAO (A/c & W&M/PP&D), RVPN_____
4. The RCAO, Jaipur/Ajmer/Jodhpur Zone, Jaipur/Ajmer/Jodhpur
5. The Superintending Engineer (), RVPN,_____.


(N.L. Jat)

Chief Accounts Officer (P&C)