

Further the following instruction shall be given to quoted bidders for interse reverse bidding:

1. Since this is urgent requirement and the L1 price has already been discovered from the competitive bidding process conducted in Pre GST regime with the taxation viz Excise, VAT, Service Tax etc. This process can be carried further into interse reverse bidding as it will also make the price compliant / adjustment w.r.t. GST regime. For that matter, GETCO seeks the interse reverse bidding from the bidders asking them to factor all GST related implications (financial, taxation, tax- credit, pass on of GST related benefits, economics, GST related rules and regulations etc) while quoting at fresh reverse price from the base price / L1 price already discovered by GETCO under Pre GST regime.
2. The Bidder of lowest reverse bid in GST regime will have to then take up EPC/ Turnkey contract as a Work/ Service contract with GST related Terms and Conditions. Thus, this exercise will aim to replace the price as well as terms and conditions of the Pre GST Regime. The selected party will be awarded contract with price discovery of GST regime at GST terms and conditions. A/T, PO will be issued accordingly and no migratory procedures will apply.
3. The price breakup shall be furnished taking into consideration the impact of applicable GST / CESS. The reverse bidding of the price shall be starting from L1 price of Pre GST regime i.e. Rs. _____ Crores.
4. This assignment of package shall be treated as Works Contract. The Separation of the Contract into Supply of Goods, Services and Civil Work, is only for convenience and better economical management and for the ease of Accountancy but the entire activity, is to be assessed under GST Law, as the Works Contract Service, which is, as per the provisions of Section 2(30), read with, Section 2(119), further read with, Paragraph 6(a) of the Schedule II to the CGST Act, 2017 or SGST Act, 2017 and similar provisions, applicable under the UTGST Act, 2017 and the IGST Act, 2017 and the entire activity, would be subjected to levy of Tax, at the rate of 9% CGST + 9% SGST or 18% IGST, under the GST Law. However, Classification Codes for different segments or portions of the Works Contract, may be specified separately, in the Supplies, with a final common Classification Code of Works Contract Service.
5. Applicable GST on Tender fees will be recovered. Hence the revised amount of tender fee will be Rs..... plus GST as applicable @ 18%.

6. GST Number of the Bidders is compulsory criteria for bidding process. Hence, all bidders are required to submit the self-attested copy of the GST Registration Certificate.
7. All bidders participating in fresh interse reverse bidding shall have to comply all the above requirements and have to ensure adequate EMD. The revised Terms and Conditions due to introduction of Goods and Services Tax is uploaded as Annexure A to this corrigendum.