



CENTRAL PUBLIC WORKS DEPARTMENT

OFFICE MEMORANDUM

No. DGW/CON/241

ISSUED BY AUTHORITY OF DIRECTOR GENERAL OF WORKS

NIRMAN BHAWAN, NEW DELHI

DATED: 28.01.2009

Subject: Amendments of Clause 37 & 38 and General Rules & Directions of GCC 2008.

Clause 37 & 38 and general rules of directions of GCC 2008 stand amended as under with immediate effect. The modified provisions shall be applicable only in respect of the new contracts and shall not be applicable to contracts already drawn or where tenders have already been received and not finalized.

Existing Provision	Modified Provision
<p>Page 8 of GCC (Item 15 of General Rules & Directions)</p> <p>15. Sales-tax/VAT, purchase tax, turnover tax or any other tax on material in respect of this contract shall be payable by the Contractor and Government will not entertain any claim whatsoever in respect of the same.</p>	<p>Page 8 of GCC (Item 15 of General Rules & Directions)</p> <p>15. <u>Sales-tax/VAT</u>, (except service tax) purchase tax, turnover tax or any other tax on material in respect of this contract shall be payable by the Contractor and Government will not entertain any claim whatsoever in respect of the same. However, in respect of service tax, same shall be</p>
<p>Page 53 of GCC</p> <p>Clause 37</p> <p>Levy/Taxes payable by Contractor</p> <p>(i) Sales Tax/VAT or any other tax on materials in respect of this contract shall be payable by the contractor and Government shall not entertain any claim whatsoever in this respect.....</p>	<p>paid by the contractor to the concerned department on demand and it will be reimbursed to him by the Engineer-in-Charge after satisfying that it has been actually and genuinely paid by the contractor.</p> <p>Page 53 of GCC</p> <p>Clause 37</p> <p>Levy/Taxes payable by Contractor</p> <p>(i) Sales Tax/VAT (except service tax) or any other tax on materials in respect of this contract shall be payable by the contractor and Government shall not entertain any claim whatsoever in this respect. However, in respect of service tax, same shall be paid by the contractor to the concerned department on demand and it will be reimbursed to him by the Engineer-in-Charge after satisfying that it has been actually and genuinely paid by the contractor.....</p>
<p>Clause 38</p> <p>Conditions for reimbursement of levy/taxes if levied after receipt of tenders</p> <p>(i) All tendered rates shall be inclusive</p>	<p>Clause 38</p> <p>Conditions for reimbursement of levy/taxes if levied after receipt of tenders</p> <p>(i) All tendered rates shall be inclusive</p>
<p>of all taxes and levies payable under respective statutes. However, pursuant to the Constitution (46th Amendment Act, 1982, if any further tax or levy..... control of the contractor.</p>	<p>of all taxes and levies (except service tax) payable under respective statutes. However, pursuant to the Constitution (46th Amendment Act, 1982, if any further tax or levy..... control of the contractor.</p>

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Superintending Engineer(C&M)

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