

Government of Haryana  
Industries & Commerce Department

Director Supplies & Disposals Haryana,  
SCO 9, Sector 16, Panchkula  
18 JAN 2018  
Diary No. CFMS-458

*Done*  
18/1/18

From

The Principal Secretary to Government Haryana,  
Industries & Commerce Department.

To

1. All the Heads of Departments in the State Haryana
2. All the Managing Directors/ Chief Executive Officers of Boards/ Corporations/ Federations in Haryana State.
3. All the Divisional Commissioners in the State Haryana.
4. All the Deputy Commissioners in the State Haryana.
5. The Registrar, Punjab & Haryana High Court, Chandigarh.

Memo No.2/7/2014-4IB-II  
Dated, the 18.01.2018

**Subject:-** Implication of GST w.e.f 01.07.2017 on Purchase Orders/ Rate Contracts issued prior to GST implementation and Purchase/ RC cases for which tenders were invited prior to 01.07.2017 and yet to be finalized- Issue of revise Purchase Order/ finalization of rates.

The matter regarding implication of GST on Purchase Orders/ Rate Contracts issued in Pre-GST period with partial supply/ delivery made in Pre-GST/Post-GST period and further Purchase/ RC cases for which tenders were invited prior to 01.07.2017 & are to be finalized in Post-GST period has been inviting attention of the State Government since some time.

The matter has been examined by the State Government and the procedure to be followed for finalization of such cases will be as under:-

1. The Excise & Taxation Department will design a template of all the information/ documents required from the firm/ bidder submitting a request for making amendment in the Supply Order/ Rate Contract in view of the variation of the Tax structure due to implementation of GST w.e.f. 01.07.2017. The template will be provided to concerned Govt. Departments/ Agencies.
2. All such cases will be examined by a suitable Committee constituted at the level of Govt. Depts./ Agencies as per the following structure:-

Sr. No.	Constitution	Committee Designation
1	Senior officer not below the rank of Chief Engineer/ Additional Director/ General Manager	Chairman
2	Concerned Purchase Branch Head	Member Secretary
3	Administrative Officer of the concerned Govt. Department/ Agency	Member
4	Representative of Excise & Taxation Department not below the rank of Additional Excise & Taxation Commissioner	Member
5	Representative of Anti-Profitteering Authority (State) not below the rank of Member of the Authority	Member
6	Account Officer/ Section Office of the concerned Govt. Department/ Agency	Member

The procedure to be adopted by the above committee may be as under:-

- A. The concerned purchase branch will seek all relevant information/ requisite documents duly verified by CA of the firm, seeking alteration in the Supply Order/ Rate Contract as per the information format provided by Excise & Taxation Department.
- B. The firm will also be requested to submit an undertaking through an affidavit on Non Judicial Stamp Paper of Rs.100/- as per details given below:

*Pl upload on website & to take action*

*DS/A*  
*18/1/18*

*Jr. Programmer*

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- a. The revision in rates has been worked out solely and strictly on the basis of implementation of GST and is as per the GST rules/ regulations / instructions/ norms.
  - b. Whatever benefits have accrued due to implementation of GST viz Benefits of Input Tax Credit and / or reduction in rates of taxes on Goods & / or on Services etc, the same has been passed in full in the revised rates requested by the firm, by way of commensurate reduction in prices.
  - c. No profiteering is done in the requested revised rates on account of implementation of GST. The provisions of Section-171 of CGST Act are complied.
  - d. In case, any variation/ ambiguity is observed in the request of the firm in future, the firm will be liable to refund the amount to the concerned Department/ Govt. Agency & in case of failure to do so, the Indenting Department/ Director, Supplies & Disposals, Haryana can recover the amount from the Performance Security Deposit, Pending payments, Court of Law and will also be at liberty to take other penal actions as applicable under the Rules/ Law.
- C. The information will be compiled by Concerned Purchase Branch Head and put up before the above stated committee for consideration and examination of implication of GST on Purchase Order/ Rate Contract of Goods/Stores issued prior to GST. Special care will also be taken by the committee to ensure benefits of input tax credits and lowering of GST rate as compared to pre GST taxes as the concerned firms may not be coming forward to pass on the benefits.
3. The competent authority for deciding the implication of GST on Purchase Order/ Rate Contract of Goods/Stores issued prior to GST will be as under:-
- A. Implication of GST per Purchase / Rate Contract cases up to a financial value of Rs.1 Crore will be decided at the level of HOD(s) of the concerned Govt. Departments/ Agencies.
  - B. Implication of GST per Purchase / Rate Contract cases for financial outlay above Rs.1 Crore and up to Rs. 10 Crores will be decided at the level of Administrative Secretary of concerned Govt. Department/Agency.
  - C. Implication of GST per Purchase / Rate Contract cases for financial outlay above Rs.10 Crores will be decided at the level of High Powered Purchase Committee.

You are requested to bring it to the notice of all concerned for compliance.


Dated Chandigarh the,  
16.01.2018

**Sudhir Rajpal**  
Principal Secretary to Govt. of Haryana,  
Industries & Commerce Department

Endst No. 2/7/2014-4IB-II

dated: 18.01.2018

✓ A copy is forwarded to the Director General, Supplies & Disposals, Haryana, Panchkula in reference to their single file note CFMS No.7338 dated 10.11.2016 for information and necessary action.

  
Superintendent Industries-II  
For Principal Secretary to Govt. of Haryana,  
Industries & Commerce Department