



Gujarat Urban Development Mission

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No. : G.U.D.M./

Date 25 JAN 2023

No. GUDM/Tech/AMRUT-2.0/ 2023

Subject : Clarifications of GST under AMRUT 2.0 Projects

Reference : 1. Ministry of Finance (MoF) Notification no. 11/2017, dated 28/07/2017
2. Ministry of Finance (MoF) Notification no. 15/2021, dated 08/11/2021
3. R & B Department Resolution no. TNC/102022/457/C, dated 05/04/2022
4. GWSSB Office order no. Tech Cell/GST/Paripatra/351, dated 18/04/2022

Preface:

Central Government has launched "Atal Mission for Rejuvenation and Urban Transformation (AMRUT) 2.0" to provide basic infrastructure facilities such as Water Supply (all 164 ULBs + Ahmedabad Cantonment Board), Sewerage (all 31 AMRUT cities), Water body Rejuvenation (all 164 ULBs + Ahmedabad Cantonment Board) and Parks/Garden (all 164 ULBs + Ahmedabad Cantonment Board) to all the Urban Local Bodies (ULBs) of the state. Gujarat Urban Development Mission has been designated as a Nodal agency for implementation of AMRUT 2.0 projects.

As per Central government Notification no. 15/2021 dated 18/11/2021, The GST rate of tender process of Planned Works/Projects carried out by Urban Local Bodies is 18 percent. Regardless of which, The Schedule of Rate (SOR) of Gujarat Water Supply and Sewerage Board (GWSSB) has prepared in accordance with the GST rate for the year 2022-23.

While maintaining transparency in the tender process and for financial ease, technical approval in the tender process, the entire technical approval and approval for draft tender paper are without GST. The tenders shall be published as per the prices given without GST only in SOR 2022-23.

The prices in the tender documents shall be exclusive of GST. The agency shall have to submit the financial bid of tender without considering GST and the tenders will be compared and sanctioned accordingly. The payment towards GST shall be made in each R.A. bill/Final bill separately to the agency. Payment of star rate shall also be based on the addition of GST. The grant to the ULBs will be released inclusive of GST.

The implementation of said details be made from now onwards only.

mtl
25/01/23

**Chief Engineer and
General Manager (Tech)**

Copy submitted to,

- 1) PA to Principal Secretary, Urban Development and Urban Housing Department, Sachivalay, Gandhinagar for information please.
- 2) PA to Addl. Chief Executive Officer, GUDM
- 3) Regional Commissioner of Municipalities, Office of the Regional Commissioner of Municipalities, All 6 Zone (Ahmedabad, Surat, Vadodara, Rajkot, Bhavnagar, Gandhinagar)