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**ALL INDIA INSTITUTE OF MEDICAL SCIENCES
NEW DELHI-110029**

No. CPO/GST/2017

Dated 11.09.2017

Sub: Implementation of GST(GOODS AND SERVICE TAX) w.e.f. 01.07.2017 at the AIIMS-reg.

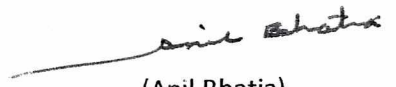
The Govt. of India has implemented GST (GOODS AND SERVICE TAX) w.e.f 01.07.2017. In new regime of GST, now all taxes & duties pre GST i.e. Excise Duty, ST/CST/VAT, other local taxes, Cess etc. have been submerged in the one tax i.e. GST. In following cases changes/amendment may be done:

- i) Rate Contracts for purchase of different types of Goods finalized by Centres/Hospital/Sections/Departments before 01.07.2017 with validity is beyond 01.07.2017 and in the rates given in the Contract has breakup of Basic rates, Excise Duty, ST/CST/VAT, other local taxes, Cess etc.
- ii) Supply Order/Purchase Orders where the original Delivery/re-fixed Period is beyond 01.07.2017 and in the rates given in the Contract has breakup of Basic rates, Excise Duty, ST/CST/VAT, other local taxes, Cess etc. (Note: Enhanced rate of GST will not be applicable in cases where supplies to be made in original/re-fixed delivery period prior to 01.07.2017 and actual supplies are made / to be made on 01.07.2017 onwards).
- iii) AMCs/CAMCs in the rates given in the Contract has breakup of Basic rates and Service Tax.
- iv) Tender Enquiries against which bidders have submitted their bids before inception of GST i.e. 01.07.2017 and are under process and the rates quoted has break up of Basic rates, Excise Duty, ST/CST/VAT, other local taxes, Cess etc.

In all such cases, amendment in prices needs to be done. There is also a need to make an exercise to ensure that if post incidence GST taxation incidence is reduced, the same need to be passed on the AIIMS by approved Vendor. Therefore, all Purchase Officers (Sr. Stores Officer, Store Officers, Asstt. Stores Officers) are advised to get complete information in above cases from all Suppliers/Bidder related to Taxes and Duties incidence in the pre-GST period & Taxes and Duties incidence in the post-GST period (in tabulation form) along with HSN (Harmonized System of Nomenclature) code for goods and SAC (Service Accounting Code) for services of each item and process for necessary changes. Purchase Officers may ensure and take undertaking from Suppliers/Bidders that anti profiteering clause/rule & benefit of input credit has been taken care of and passed to the AIIMS appropriately by the Suppliers/Bidder. The Supplier/Bidder may also be asked to furnish their GST Registration number.

The changes/amendments may be done with the concurrence of Finance Division and approval of Competent Authority. In case of any further clarification, GST Rules may be referred.

This issues with the approval of Director.


(Anil Bhatia)
Chief Procurement Officer

To

1. All Chiefs of the Centres/MS/Deans/All HODs
2. Sr. F.A./F.A.
3. Sr. SOs/All SOs/ All ASOs

Copy to

1. PPS to Director, AIIMS
2. PS to DD(A), AIIMS
3. CVO, AIIMS

Sayeev / 10
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