

कार्यालय, रक्षा लेखा महानियंत्रक
Office of the Controller General of Defence Accounts
उलान बटार मार्ग, पालम, दिल्ली छावनी -110010
Ulan Batar Road, Palam, Delhi Cantt -110010

No:- 18001/AT-X/D/Points/MES(PC)

Dated :- 05-8-2015

To

All Regional PCsDA/CsDA/CDA(IDS)

Sub :- Applicability of Service Tax in respect of MES/MAP Works.
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
As per GOI MOF (Deptt. Of Revenue) Notification No. 6/2015 dated 1st March 2015, Service Tax has become leviable on all works contracts wef 1.4.2015. Accordingly, E-in-C's Branch under their letter No. 66546/Manual/449/E8 dated 8th May 2015 and 66546/Manual/476/E8 dated 2nd July 2015(copies enclosed) has issued necessary instructions on applicability of Service Tax. Accordingly, payments/re-imbusement of Service Tax to the contractors may be regulated in accordance with letter issued by E-in-C's Branch and as below.

2. As the ibid notification has been issued on 1.3.2015, therefore for all tenders received on and after 1.3.2015, the liability of Service tax rests with the contractor and rates quoted shall be deemed to include Service Tax and therefore no re-imbusement shall be made. However for works completed (Part/Full) before 31st March 2015 and RAR/Final Bill raised after 1st April 2015, Service tax shall be leviable on such payments. Service tax paid by the contractor in such cases shall be reimbursed through RAR/Final bill on production of proof of payment. The proof of payment should clearly indicate amount of Service tax paid pertaining to the contract and payment received in RAR/Final bill received by the contractor.

3. For MAP Works: - The above provisions will also be applicable to MAP Works.

Please acknowledge receipt.


This issues with the approval of Jt.CGDA.


Sr.AO(AT)

Copy to :-

EDP Centre(Local)

With a request to upload on CGDA office website.


Sr.AO(AT)