

**RAJASTHAN RAJYA VIDYUT PRASARAN NIGAM LIMITED**

[A Govt. of Rajasthan Undertaking]

Corporate Identity Number (CIN): U40109RJ2000SGC016485]

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No. RVPN/AAO/F&R/F. 2 (Pt.-X) /D. 51

RVPN F&R No. **1411**
JAIPUR, Dated: **23.06.2021****ORDER**

The Order No RVPN/AAO/F&R/F. 2 (Pt.-X) /D 28 dated 08.05.2019 (F&R 1277) subsequently amended vide order No. 117 dated 23.09.2019 (F&R 1296), issued by this office regarding outlining the detailed procedure on carrying out deposit work, preparation of cost estimates, overhead/supervision charges and Settlement of accounts for the deposit work carried out by RVPN or works supervised by RVPN is hereby partially modified to the following extent:-

| Sr. No. | Relevant Item | Existing Clause | Modified Clause |
|---------|--------------------------------|---|---|
| 1. | Notel, Table 2, Annexure B | In case where the deposit work is carried by RVPNL through outsourcing on Turnkey basis, the cost of material shall be taken excluding tax (es). | In case where the deposit work is carried by RVPNL through outsourcing on Turnkey basis and where ownership of assets created under deposit works transferred to intending agency, the cost of material, civil works and labour charges shall be taken excluding GST. |
| 2. | Item (ii), Table 4, Annexure B | The actual amount paid to the contractor on finalization/ closure of contract with all the liabilities/ recoveries settled for the complete work.(excluding GST, as the same will be available as input tax credit) | The actual amount paid to the contractor on finalization/ closure of contract with all the liabilities/ recoveries settled for the complete work. In case ownership of assets created under deposit work transferred to intending agency, the above actual amount paid to contractor shall be consider excluding GST to the extent eligible and availed by RVPN, as GST input Credit (ITC). |

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| 3. | Point No.3 of Annexure B | New insertion. | Where the deposit work is carried out by RVPNL through outsourcing on Turnkey basis and ownership of assets created under deposit work transferred to intending agency, for availing GST input tax credit the procedure mentioned in Annexure-B1 shall be strictly followed. |
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Further the following modifications are also being issued for the deposit works of NHAI, PWD and PWD (NH) being supervised by RVPN:

| Sr. No. | Existing Clause | Addendum |
|---------|--|--|
| 4. | Annexure-C (Undertaking) of F&R-1277 | <p>Add following for deposit works of NHAI,PWD and PWD(NH) being supervised by RVPN:-</p> <p>vii) We agree & confirm to submit an affidavit within 15 days from the date of this agreement on appropriate value of non-judicial stamp paper for indemnifying RVPNL from any liability which may arise in future on RVPNL on account of GST on cost of such infrastructure works carried out by NHAI/PWD/PWD(NH).NHAI/PWD /PWD (NH) also undertake to pay immediately the full GST liability along with penalty, interest and all other charges, costs etc. incurred by RVPNL without any further dispute to RVPNL whenever such notice /demand note is issued by the competent authority under GST Act.</p> <p>viii)We agree & confirm that the facilities or any part thereof is free from defects in Guarantee/Warranty period of twelve month from the date of Commissioning. If any defect occurred, it shall be rectified within 7 days from the date of intimation to NHAI/PWD/ PWD (NH). NHAI/PWD/PWD(NH) also agrees to indemnify RVPNL for any loss, if incurred within twelve months from the date of commissioning on account of defects in these assets.</p> |
| 5. | Annexure-E (point No.V) (Performance Security against workmanship) | The undertaking addendum (viii) in Annexure-C as above at S. No. (4) shall be acceptable instead of FDR/BG . |

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| 6. | Annexure-G Table-5: Finalization and Settlement of Account | (vii)(a). Discount/credit on account of dismantled Material deposited by NHAI/PWD/PWD(NH) shall be allowed at the latest auctioned rate of RVPN (excluding GST) after considering pilferage, handling losses etc. at the rate 20% . (Note: - The credit shall not exceed the amount of supervision charges mentioned at sr. no. i). (viii). Total Amount Receivable from/payable to Consumer /intending agency: (vi-(vii+vii(a))). |
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This order shall be applicable on all new deposit works and also on deposit work which have not been finalised. All other procedure, terms & condition of original order shall remain unchanged.



Chief Accounts Officer (P&F-Cont.)

Copy submitted/forwarded to the following for information and circulation in various offices under their jurisdiction and control:-

1. The Chief Controller of Accounts, RVPN, Jaipur.
2. The Secretary (Admin.), RVPN, Jaipur.
3. The Chief Personnel Officer, RVPN, Jaipur
4. The Chief Engineer (PP&D/IT/P&C/MPT&S/NPP&RA/Civil), RVPN, Jaipur
5. The Zonal Chief Engineer (T&C), RVPN, Jaipur/Ajmer/Jodhpur.
6. The Additional Chief Engineer (Civil), RVPN, Jaipur/Ajmer/Jodhpur.
7. The Company Secretary, RVPN, Jaipur
8. The Controller of Internal Audit, RVPN, Jaipur.
9. The Chief Accounts Officer (A/Cs & W&M/P&C/PPD/P&F-Cont.), RVPN, Jaipur.
10. The Regional Chief Accounts Officer, Jaipur/Ajmer/Jodhpur.
11. The Joint Director Personnel (HRD), RVPN, Jaipur.
12. The Joint Legal Remembrance, RVPN, Jaipur.
13. The Superintending Engineer (), RVPN, Jaipur.
14. The Incharge, Data Centre, RVPN, 101, Vidyut Bhawan, Jaipur.
15. The Dy. Controller of Accounts (P&F), RVPN, Jaipur.
16. The Sr. Accounts Officer (), RVPN, Jaipur.
17. The Accounts Officer (), RVPN, Jaipur.
18. The PRO, RVPN, Jaipur.
19. PS to CMD, RVPN, Jaipur.
20. PS to Director (Finance/Technical/Operations). RVPN, Jaipur.
21. Office Order/Master File.



Chief Accounts Officer (P&F-Cont.)

Note: Orders are also available on the Nigam's website www.rvpn.co.in



Annexure -B1

To claim the GST Input Credit on deposit work carried out by RVPNL through outsourcing on Turnkey basis and where ownership of assets created under deposit work is transferred to intending agency, the following procedure shall be followed:-

1. At the time of issuing the A&FS, it must be clearly mentioned in the A&FS that “the deposit work will be carried out by RVPN through outsourcing on Turnkey basis and the ownership of asset created under deposit work will be transferred to the intending agency and input tax credit shall be availed”.
2. After receiving advance from customer by field officer, it shall clearly mention while providing the pay-order for depositing the GST on advance to the O/o CAO (P&C) that such work is eligible for GST Input Tax Credit.
3. The Procuring Entity (turnkey work order issuing authority for such Deposit work) shall mention specifically in the work order about the input tax credit to be taken and ensure the compliance of below:-
 - a. Issue SAP generated PO taking applicable tax code of Input Tax Credit for such deposit work.
 - b. Issue direction to the payment making authority to ensure that GST component of GST invoices of Vendor are treated as Input Tax Credit not cost.
4. The payment making authority will provide the detail of eligible GST Input Credit monthly in prescribed format to O/o CAO (P&C) to claim the input credit on GST Returns.
5. At the time of finalization and settlement of account for deposit work by concerned SE (T&C)/RVPN Office as per S. No. (ii) of Table 4 : Hard Cost of point 2.1 of Annexure B of F&R 1277, GST should be excluded to the extent eligible and received by RVPN as GST Input Credit.

