

269

Fax Message

GST CIRCULAR No.14

|                       |     |                       |
|-----------------------|-----|-----------------------|
| DGM(MATLS), KIRANDUL  | RPT | JGM(MATLS), BACHELI   |
| DGM(MATLS), DONIMALAI | RPT | AGM(MATLS), PANNA     |
| DGM(MATLS), I/C SIU   | RPT | SR.MGR(MATLS), R&D    |
| DGM(MATLS), NISP      | RPT | SR.MGR(MATLS), RAIPUR |

IN VIEW OF THE REVISED TAX STRUCTURE INTRODUCED BY GOVT OF INDIA UNDER GST REGIME, THE EVALUATION PROCEDURES AND PRICE SCHEDULES TO BE INCORPORATED IN THE TENDERS HAVE BEEN REDESIGNED WITH THE HELP OF OUR GST CONSULTANT, M/S PWC(.). THE SAME WAS SEEN IN FINANCE FOR COMPLIANCE AND NOW ATTACHED ALONG WITH THIS MAIL FOR NECESSARY ACTION(.). THE FOR DESTINATION AND EX WORKS PRICE SCHEDULES ARE DIFFERENT AND BOTH HAVE TO BE INCORPORATED IN ALL TENDERS(.). THE EVALUATION CRITERIA FOR GST REGISTERED FIRM, GST COMPOSITE FIRM AND GST UNREGISTERED FIRM ARE ALSO DIFFERENT AND THE SAME ARE ALSO ENCLOSED(.). SIMILARLY, EVALUATION IS DIFFERENT FOR ITEMS WITH INPUT TAX ELIGIBLE AND INELIGIBLE(.). ALL ARE REQUIRED TO INCORPORATE THE ABOVE REFERRED CHANGES TO PRICE SCHEDULES AND EVALUATION PROCEDURES IN ADDITION TO THE CLAUSES RELATED TO GST (.).

(J.M.SUDHAKAR RAO)  
GM(MATLS)

NO.HQMM/GST/CIRCULAR No.14/

DT.21/07/2017

PCC TO: 1. JGM(MATLS), BACHELI COMPLEX  
2. DGM(MATLS), KIRANDUL COMPLEX  
3. DGM(MATLS), DONIMALAI  
4. DGM(MATLS), NISP  
5. DGM(MATLS), I/C, SIU  
6. AGM(MATLS), PANNA  
7. SR.MGR(MATLS), R&D  
8. SR.MGR(MATLS), RAIPUR

Copies : 1. To all Executives of MM, HO  
2. SO(T) to Dir(C) for kind information of Dir(C)  
3. Nodal Officer GST, Finance

(J.M.SUDHAKAR RAO)  
GM(MATLS)



एनएमडीसी लिमिटेड

GSTIN

## NMDC LIMITED

(A GOVERNMENT OF INDIA ENTERPRISE) (भारत सरकार का उद्यम)

10-3-311/A, CASTLE HILLS, MASAB TANK, HYDERABAD-500 028

10-3-311/ए, कैसल हिल्स, मासब टैंक, हैदराबाद - 500 028.

Telephone: 0091-40-23538710/23530550, 23538713 to 23538721 Ext: 535/371, Fax: 23538781/23538711

Email: jmsrao@nmdc.co.in; apreetamkumar@nmdc.co.in; kvijaybhaskar@nmdc.co.in

PRICE-SCHEDULE FOR INDIGENIOUS SUPPLY (PART - C) - Ex-works

- 1) Registered Vendor
- 2) Unregistered Vendor
- 3) Composition Vendor

GSTIN

Not Available

GSTIN

| Sl<br>no.   | Description  | Qty      |  |                        |                    |                    | Total Price            |
|-------------|--|----------|--|------------------------|--------------------|--------------------|------------------------|
|             |  |          | Ex-works<br>price<br>(inclusive of<br>any taxes,<br>duties, cesses,<br>fees and<br>charges levied<br>under any law<br>other than<br>GST)<br>(In INR) | GST Amount             |                    |                    |                        |
|             |  |          |  | Intrastate – CGST+SGST |                    |                    |                        |
|             |  |          |  | Interstate – IGST      |                    |                    |                        |
|             |  |          |  | CGST                   | SGST               | IGST               |                        |
|             |  |          |  | (1) * CGST<br>Rate     | (1) * SGST<br>Rate | (1) * IGST<br>Rate |                        |
|             |  |          |  |                        |                    |                    |                        |
|             |  |          | [1]  | [2]                    | [3]                | [4]                | [5]=[1]+[{2+3} or {4}] |
| 1           | Supply of Centrifuge as per technical specifications at Annexure-III | 1 No.    |  |                        |                    |                    |                        |
| 2           | Accessories required , if any, as per Annexure-III                   | Set      |  |                        |                    |                    |                        |
| 3           | Supervision of Erection& commissioning Charges                       | Lump sum |  |                        |                    |                    |                        |
| GRAND TOTAL |  |          |  |                        |                    |                    |                        |

Evaluation will be made as per Tender Evaluation procedure given below.

Note:

- 1 The above price schedule as per the format should be filled up giving the price break up.
- 2 In case of unregistered Vendor/composition Vendor GST Rate column should not be filled up by the Vendor

Please Sign & Stamp

**TENDER EVALUATION PROCEDURE**

Offers for the equipment will be evaluated equipment wise on destination cost basis taking in to consideration **Equipment cost + Supervision of erection & commissioning charges**

**A. Computation Procedure for arriving destination cost will be followed as below:**

**I) FOR INDIGENOUS SUPPLY - REGISTERED Vendor:**

**Input Tax Credit Eligible**

|      |  |
|------|--|
| i.   | Ex-Works Price is inclusive of any taxes, duties, cesses, fees and charges levied under any law, other than GST  |
| ii.  | GST on Ex-Works Price as per (i)   |
| iii. | P&F on Ex-works Price as per (i) (inclusive of GST on P&F charges ~ 18%)   |
| iv.  | Freight on ( Ex-works price as per (i) + P & F Charges as per (iii)) [(Inclusive of GST to be paid by the owner on Freight under Reverse Charge ~ 5%)]   |
| v.   | Insurance on ( Ex-works as per (i) + P & F Charges as per (iii) + freight as per (iv)) [(inclusive of GST on Insurance ~ 18%)]   |
| vi.  | Destination cost <b>(Before availing input tax credit)</b> = Ex-Works Price +GST on Ex-Works price as per(ii)+ P&F as per (iii) + Freight as per (iv) + Insurance as per (v)   |
| vii. | Destination cost <b>(After availing input tax credit)</b> = Ex-Works Price +GST on Ex-Works price as per (ii)+ P&F as per (iii) + Freight as per (iv) + Insurance as per (v) – GST charged by vendor as per (ii) – GST included in (iii), (iv) and (v) |

**Input Tax Credit Ineligible**

|      |  |
|------|--|
| i.   | Ex-Works Price is inclusive of any taxes, duties, cesses, fees and charges levied under any law, other than GST  |
| ii.  | GST on Ex-Works Price as per (i)   |
| iii. | P&F on Ex-works Price as per (i) (inclusive of GST on P&F charges ~ 18%)   |
| iv.  | Freight on ( Ex-works price as per (i) + P & F Charges as per (iii)) [(Inclusive of GST to be paid by the owner on Freight under Reverse Charge ~ 5%)]   |
| v.   | Insurance on ( Ex-works as per (i) + GST charged by the vendor on Ex-works price as per (ii) + P & F Charges as per (iii) + freight as per (iv)) [(inclusive of GST on Insurance ~ 18%)]                         |
| vi.  | Destination cost <b>(Before availing input tax credit)</b> = Ex-Works Price+GST on Ex-Works Price as per (ii) + P&F as per (iii) + Freight as per (iv) + Insurance as per (v)                                    |
| vii. | Destination cost <b>(After availing input tax credit)</b> = Ex-Works Price+GST on Ex-Works Price as per (ii) + P&F as per (iii) + Freight as per (iv) + Insurance as per (v) – GST included in (iii), (iv) & (v) |

**II) FOR INDIGENOUS SUPPLY - UNREGISTERED Vendor:**

**Input Tax Credit Eligible**

|             |  |
|-------------|--|
| <b>i.</b>   | Ex-Works Price is inclusive of any taxes, duties, cesses, fees and charges levied under any law, other than GST  |
| <b>ii.</b>  | GST on Ex-Works Price as per (i) [to be paid by the owner under Reverse Charge (Self Invoice to be generated for claiming ITC)]  |
| <b>iii.</b> | P&F on Ex-works Price as per (i) (inclusive of GST on P&F charges ~ 18%)   |
| <b>iv.</b>  | Freight on ( Ex-works price as per (i) + P & F Charges as per (iii)) [(Inclusive of GST to be paid by the owner on Freight under Reverse Charge ~ 5%)]   |
| <b>v.</b>   | Insurance on ( Ex-works price as per (i) + P & F Charges as per (iii) + freight as per (iv)) [(inclusive of GST on Insurance ~ 18%)]   |
| <b>vi.</b>  | Destination cost <b>(Before availing input tax credit)</b> = Ex-works price quoted by the bidder as per (i) + GST paid by the owner under reverse charge as per (ii)+ P&F as per (iii) + Freight as per (iv) + Insurance as per (v)  |
| <b>vii.</b> | Destination cost <b>(After availing input tax credit)</b> = Ex-works price quoted by the bidder as per (i) + GST paid by the owner under reverse charge as per (ii) + P&F as per (iii) + Freight as per (iv) + Insurance as per (v) – GST paid on Ex-works price as per (ii) – GST included in (iii), (iv) and (v) |

#### **Input Tax Credit Ineligible**

|             |   |
|-------------|---|
| <b>i.</b>   | Ex-Works Price is inclusive of any taxes, duties, cesses, fees and charges levied under any law, other than GST   |
| <b>ii.</b>  | GST on Ex-Works Price as per (i) [to be paid by the owner under Reverse Charge (Self Invoice to be generated)]  |
| <b>iii.</b> | P&F on Ex-works Price as per (i) (inclusive of GST on P&F charges ~ 18%)  |
| <b>iv.</b>  | Freight on ( Ex-works price as per (i) + P & F Charges as per (iii)) [(Inclusive of GST to be paid by the owner on Freight under Reverse Charge ~ 5%)]  |
| <b>v.</b>   | Insurance on ( Ex-works price as per (i) + GST paid on Ex-works price as per (ii) + P & F Charges as per (iii) + freight as per (iv)) [(inclusive of GST on Insurance ~ 18%)]   |
| <b>vi.</b>  | Destination cost <b>(Before availing input tax credit)</b> = Ex-works price quoted by the bidder as per (i) + GST paid by the owner under reverse charge as per (ii) + P&F as per (iii) + Freight as per (iv) + Insurance as per (v)  |
| <b>vii.</b> | Destination cost <b>(After availing input tax credit)</b> = Ex-works price quoted by the bidder as per (i) + GST paid by the owner under reverse charge as per (ii) + P&F as per (iii) + Freight as per (iv) + Insurance as per (v) – GST included in (iii), (iv) & (v) above |

#### **III) FOR INDIGENOUS SUPPLY - COMPOSITION Vendor:**

|             |   |
|-------------|---|
| <b>i.</b>   | Ex-Works Price is inclusive of any taxes, duties, cesses, fees and charges levied under any law, other than GST   |
| <b>ii.</b>  | P&F on Ex-works Price as per (i) (inclusive of GST on P&F charges ~ 18%)  |
| <b>iii.</b> | Freight on ( Ex-works price + P & F Charges as per (ii)) [(Inclusive of GST to be paid by the owner on Freight under Reverse Charge ~ 5%)]  |
| <b>iv.</b>  | Insurance on ( Ex-works price as per (i)+ P & F Charges as per (ii)+ freight as per (iii)) [(inclusive of GST on Insurance ~ 18%)]  |
| <b>v.</b>   | Destination cost <b>(Before availing input tax credit)</b> = Ex-Works Price as per (i) + P&F as per (ii) + Freight as per (iii) + Insurance as per (iv)   |
| <b>vi.</b>  | Destination cost <b>(After availing input tax credit)</b> = Ex-Works Price as per (i) + P&F as per (ii) + Freight as per (iii) + Insurance as per (iv) – GST included in (ii), (iii) and (iv) above |

#### **Note:**

1. There is no concept of Input Tax Credit in case of goods purchased from a Composition Vendor since no GST will be charged by him.
2. The following estimates will be considered on basic cost of the equipment for evaluation of the offers if rates are not furnished

|           |                        |       |
|-----------|------------------------|-------|
| <b>a.</b> | Packing & Forwarding   | 2%    |
| <b>b.</b> | Freight: up to 1000 KM | 2%    |
|           | Beyond 1000 KM         | 3%    |
| <b>c.</b> | Insurance              | 0.15% |



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Email: jmsrao@nmdc.co.in; apreetamkumar@nmdc.co.in; kvijaybhaskar@nmdc.co.in

**GSTIN**

- 1) Registered Vendor  
2) Unregistered Vendor  
3) Composition Vendor

GSTIN  
Not Available  
GSTIN

**PRICE-SCHEDULE FOR INDIGENIOUS SUPPLY (PART – C) - FOR Destination**

| Sl no.      | Description  | Qty     | Basic price<br>(inclusive of any<br>taxes, duties,<br>cesses, fees and<br>charges levied<br>under any law<br>other than GST)<br>(In INR) | P&F<br>charges<br>(in INR) | Freight<br>charges<br>(in INR) | Insurance<br>(in INR) | Taxable<br>Value<br>(in INR) | GST [in Rs.]           |                    |                    | Total Destination<br>Price<br>(in Rs.) |
|-------------|--|---------|--|----------------------------|--------------------------------|-----------------------|------------------------------|------------------------|--------------------|--------------------|--|
|             |  |         |  |                            |                                |                       |                              | Intrastate – CGST+SGST |                    |                    |  |
|             |  |         |  |                            |                                |                       |                              | Interstate – IGST      |                    |                    |  |
|             |  |         |  |                            |                                |                       |                              | CGST                   | SGST               | IGST               |  |
|             |  |         |  |                            |                                |                       |                              | (5) * CGST<br>Rate     | (5) * SGST<br>Rate | (5) * IGST<br>Rate |  |
|             |  |         | [1]  | [2]                        | [3]                            | [4]                   | (5) =<br>[1]+[2]+[3]<br>+[4] | [6]                    | [7]                | [8]                |  |
| 1           | Supply of Centrifuge as per technical specifications at Annexure-III | 1 No.   |  |                            |                                |                       |                              |                        |                    |                    |  |
| 2           | Accessories required , if any, as per Annexure-III                   | Set     |  |                            |                                |                       |                              |                        |                    |                    |  |
| 3           | Supervision of Erection & commissioning Charges                      | Lumpsum |  |                            |                                |                       |                              |                        |                    |                    |  |
| GRAND TOTAL |  |         |  |                            |                                |                       |                              |                        |                    |                    |  |

Evaluation will be made as per Tender Evaluation procedure given below.

Note:

- 1 The above price schedule as per the format should be filled up giving the price break up.  
2 In case of unregistered Vendor/composition Vendor GST Rate column should not be filled up by the Vendor

Please Sign & Stamp

**TENDER EVALUATION PROCEDURE**

Offers for the equipment will be evaluated equipment wise on destination cost basis taking in to consideration **Equipment cost + Supervision of erection & commissioning charges**

A. Computation Procedure for arriving destination cost will be followed as below:

**I) FOR INDIGENOUS SUPPLY - REGISTERED VENDORS**

**Input Tax Credit Eligible**

|     |  |
|-----|--|
| i.  | Taxable Value  |
| ii. | GST on Taxable value as per (i)  |
| iii | Destination cost <b>(Before availing input tax credit)</b> = Taxable value as per (i) +GST on Taxable value as per (ii)                                    |
| iv  | Destination cost <b>(After availing input tax credit)</b> = Taxable value as per (i) +GST on Taxable value as per (ii) – GST charged by vendor as per (ii) |

**Input Tax Credit Ineligible**

|     |   |
|-----|---|
| i.  | Taxable Value   |
| ii. | GST on Taxable value as per (i)   |
| iii | Destination cost = Taxable Value as per (i)+GST on Taxable value as per(ii) |

**II) FOR INDIGENOUS SUPPLY - UNREGISTERED VENDORS**

**Input Tax Credit Eligible**

|     |   |
|-----|---|
| i.  | Taxable Value   |
| ii. | GST on Taxable value as per (i) [to be paid by the owner under Reverse Charge (Self Invoice to be generated)]                                     |
| iii | Destination cost <b>(Before availing input tax credit)</b> = Total Taxable Value as per(i)+GST on Taxable Value as per (ii)                       |
| iv  | Destination cost <b>(After availing input tax credit)</b> = Total Taxable Value as per(i)+GST on Taxable Value as per (ii) – GST paid as per (ii) |

**Input Tax Credit Ineligible**

|     |   |
|-----|---|
| i.  | Taxable Value   |
| ii. | GST on Taxable value as per (i) [to be paid by the owner under Reverse Charge (Self Invoice to be generated)] |
| iii | Destination cost = Taxable Value as per(i)+GST on taxable value as per(ii)                                    |

**III) FOR INDIGENOUS SUPPLY - COMPOSITION VENDOR**

|    |   |
|----|---|
| i. | Destination cost = Taxable Value (no GST will be charged in case of composition scheme) |
|----|---|

**Note: There is no concept of Input Tax Credit in case of goods purchased from a Composition Vendor since no GST will be charged by him.**



## एनएमडीसी लिमिटेड

### NMDC LIMITED

(A GOVERNMENT OF INDIA ENTERPRISE) (भारत सरकार का उद्यम)

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#### PRICE-SCHEDULE FOR OVERSEAS SUPPLY (PART – C)

(FOB price should include inland freight, packing & forwarding, handling charges)

(The Details of dispatching port are to be indicated)

| Sl no.              | Description  | Qty  | FOB PRICE<br>(in Rs.) |
|---------------------|--|--|-----------------------|
| 1                   | Supply of Centrifuge as per technical specifications at Annexure-III | 1 No.  |                       |
| 2                   | Accessories required , if any, as per Annexure-III                   | Set  |                       |
| 3                   | Supervision of Erection & commissioning Charges                      | Lumpsum to be quoted<br>(Applicable GST if any to be charged by the Vendor may be indicated) |                       |
| GRAND TOTAL (1+2+3) |  |  |                       |



**Note:**

The above price schedule as per the format should be filled up giving the price break up.

**Please Sign & Stamp**

**TENDER EVALUATION PROCEDURE**

Offers for the equipment will be evaluated equipment wise on destination cost basis taking in to consideration  
**Equipment cost + Supervision of erection & commissioning charges including GST**

**A. Computation Procedure for arriving destination cost will be followed as below:**

**I) FOR IMPORTED SUPPLY :**

**Input Tax Credit Eligible**

|             |  |
|-------------|--|
| <b>i.</b>   | Free on Board (FOB) = Ex-works + handling charges + documentation charges+ license fee etc.  |
| <b>ii.</b>  | Cost, Insurance and Freight (CIF) = FOB price as per (i) + Freight + Insurance charges (generally Freight & Insurance @ 10% on FOB price for sea freight consignments and for airfreight consignments @ 20% on FOB price will be considered. |
| <b>iii.</b> | Customs duty and Custom Cess: As applicable on 101% of C.I.F. value as per (ii) (to be paid by NMDC at the time of import)   |
| <b>iv.</b>  | Incidental charges @ 5% on C.I.F. Value as per (ii) (for clearance at destination port + transportation up to Project) inclusive of applicable GST on incidental charges   |
| <b>v.</b>   | For calculation purpose the exchange rate as applicable on the date of Tender opening of the price bids will be considered.  |
| <b>vi.</b>  | IGST on [(101% of CIF value as per (ii)) + Customs duty and customs cess as per (iii) (to be paid by NMDC at the time of Import)   |
| <b>vii.</b> | Supervision of Erection & Commissioning charges including GST(In case quoted in INR)   |



|              |   |
|--------------|---|
| <b>viii.</b> | Destination cost ( <b>Before availing input tax credit</b> )= CIF value as per (ii) + customs duty and customs cess as per (iii) + Incidental charges as per (iv) + IGST as per (vi)+ supervision of Erection & Commissioning charges as per (vii)  |
| <b>ix</b>    | Destination cost ( <b>After availing input tax credit</b> )= CIF value as per (ii) + customs duty and customs cess as per (iii) + Incidental charges as per (iv) + IGST as per (vi)+supervision of Erection & Commissioning charges as per (vii) - IGST as per (vi)-GST on incidental expenses as per(iv)-GST on supervision of Erection & Commissioning as per (vii) |

### **Input Tax Credit Ineligible**

|              |  |
|--------------|--|
| <b>i.</b>    | Free on Board (FOB) = Ex-works + handling charges + documentation charges+ license fee etc.  |
| <b>ii.</b>   | Cost, Insurance and Freight (CIF) = FOB price as per (i) + Freight + Insurance charges (generally Freight & Insurance @ 10% on FOB price for sea freight consignments and for airfreight consignments @ 20% on FOB price will be considered.   |
| <b>iii.</b>  | Customs duty and Custom Cess: As applicable on 101% of C.I.F. value as per (ii) (to be paid by NMDC at the time of import)   |
| <b>iv.</b>   | Incidental charges @ 5% on C.I.F. Value as per (ii) (for clearance at destination port + transportation up to Project), inclusive of applicable GST on incidental charges  |
| <b>v.</b>    | For calculation purpose the exchange rate as applicable on the date of Tender opening of the price bids will be considered.  |
| <b>vi.</b>   | IGST on [(101% of CIF value) as per (ii) + Customs duty and customs cess as per (iii)] (to be paid by NMDC at the time of import)  |
| <b>vii.</b>  | Supervision of Erection & Commissioning charges including GST  |
| <b>viii.</b> | Destination cost ( <b>Before availing input tax credit</b> )= CIF value as per (ii) + customs duty and customs cess as per (iii) + Incidental charges as per (iv) + IGST as per (vi)+ supervision of Erection & Commissioning charges as per (vii)                                     |
| <b>ix</b>    | Destination cost ( <b>After availing input tax credit</b> )= CIF value as per (ii) + customs duty and customs cess as per (iii) + Incidental charges as per (iv) + IGST as per (vi)+supervision of Erection & Commissioning charges as per (vii)-GST on incidental expenses as per(iv) |