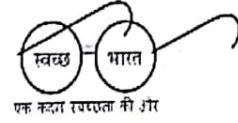




Amendment No.
000012314-204 A3 Dated- 20.12.2018



CENTRAL COALFIELDS LIMITED
(Subsidiary of Coal India Limited)
MATERIALS MANAGEMENT DEPARTMENT
Darbhanga House : Ranchi 834 001 (JHARKHAND)
(PBX) 2360687/ 2360694 □ GM(MM) 2361716
FAX # (0651) 2360257/ 2360198
Website: www.centralcoalfields.in



AMENDMENT
No. 000012314-204 A3

BY E-MAIL/ ORIGINAL BY REGD. POST
Dated: 20.12.2018

To,
M/s. TELECOMMUNICATIONS CONSULTANT INDIA LIMITED,
(A GOVT. OF INDIA ENTERPRISE)
4TH FLOOR, TCIL BHAVAN, GREATER KAILASH – I
NEW DELHI – 110048
FAX NO. : 011- 26242313.
E-MAIL ID: sanjeeva.tcil@gmail.com / sanjeeva@tcil-india.com / upendra.kumar@tcil-india.com

Sub: Amendment towards applicability of GST.
Ref: 1. This office Contract No. 000012314-204 dtd.18.02.2013 (Turnkey Project for setting up WAN in CCL on RENTAL BASIS for 5 Years).
2. Subsequent Amendments: 000012314-204 A dtd.07.02.2014 & 000012314-204 A2 dated: 14.03.2016
3. Your Letters vide Nos. TCIL/S&TC/2018/CCL-E&T/14 dt.05.02.2018 & last one via e-mail dtd.06.11.2018.

Dear Sir,
The subject Contract is here by amended to the following extent in view of implementation of GST w.e.f. 01.07.2017:-

1. **The Difference in contract value between Pre-GST & post GST period (For all items including ISP services) is Rs.1,47,59,812.03.**

As the taxes & duties have been subsumed under GST, the Monthly Rental (MR) payment post 30.06.2017 shall be made in the GST regime. As the invoice for the period 01.10.2016 to 01.07.2017 has been raised during post GST period, the applicable tax rate for the mentioned period will be as per GST.

2. **Clause 2.0 Performance Security of Contract is to be read with the following addendum:-**

The firm has submitted PBG vide no. 0007BGR0006617 Dated 12.04.2016 for Rs.3,65,86,213.00 valid up to 10.07.2021 as per the order details towards the satisfactory performance of the system & contract, valid for a period of 5 years and 3 months i.e. till the conclusion of the contract.

On account of GST amendment, the Total Monthly Rental (MR) value (inclusive of applicable taxes) has increased by **Rs.1,47,59,812.03** for post GST period and as such, PBG value will increase by 10% of Rs.1,47,59,812.03 = **Rs.14,75,981.20**.

As such the final PBG with revised value of (Rs.3,65,86,213.00 + Rs.14,75,981.20) = **Rs.3,80,62,194.20** with validity up to **10.07.2021** is required to be submitted by the firm.

“The Bank Guarantees (BG) issued by Issuing bank on behalf of the supplier/s in favour of “Central Coalfields Ltd’ shall be in paper form (Stamp Paper) as well as issued under “Structured Financial Messaging System”. The message will be sent to the beneficiary bank through SFMS. The details of beneficiary Bank for issue of BG through SFMS Platform are furnished below:-

| | | |
|-----------------------------------|------------------|------------------------------------|
| Particulars of Beneficiary | Name | Central Coalfields Ltd |
| | Hqrs/Area | Hqrs |
| | Department | Materials Management |
| Particulars of Beneficiary's bank | Bank A/C No | 10106155123 |
| | Customer ID | 80288731402 |
| | Name of Bank | State bank of India |
| | Branch & Address | SME Branch, Doranda, Ranchi-834002 |
| | SFMS/IFSC Code | SBIN0009620 |

Handwritten signature and date: 20/12/18

Handwritten signature and date: 20/12/18

Original copy of the Bank Guarantee issued by the Issuing bank shall be sent by the issuing bank to the Procurement Entity, Central Coalfields Ltd".

In case of forfeiture of PBG, GST will be applicable as per rule.

3. Clause 10(f) Payment Terms of Contract is to be read with the following addendum:

The bill against Monthly Rental (MR), along with performance reports duly certified by the designated Project Coordinators, shall be raised at the end of each month, which will be paid within 21 days on receipt and after the acceptance of the same along with GST compliance documents.

Penalty charges, if any, during any month will be recovered from the submitted bill(s) along with applicable GST.

The firm shall raise GST compliant invoice enabling CCL to avail Input Tax Credit as per GST rules. In the instance Input Tax Credit is not made available to CCL the same shall be deducted from their (seller's) bills.

The HSN Code for all items (except ISN services) is 998316 and the Service Accounting Codes (SAC) for ISP Services is 9984 which is applicable. The GST invoice should clearly indicate the HSN/ SAC code. GST rate of 18% is applicable.

The GST Registration Number applicable for the supplies to be made by you which shall be mentioned in the GST invoice is: **07AAACT0061H1ZQ** for M/s Telecommunications Consultant India Limited.

GSTIN for M/s Reliance Communication Ltd. – 20AACCR7832C1ZV.

Input Tax Credit will be availed by CCL as admissible.

CCL GSTIN: 20AAACC7476RHZT.

4. With regard to **Clause 13.0 Tax Clause** of the Contract, the term '*Service Tax*', wherever appearing is to be replaced with '*GST*' and GST Act Rules will be applicable. The term '*credit of Service Tax/CENVAT*' is to be read as '*credit of GST/ Input Tax Credit*'.

5. The following clause for **Submission of Bills** will be applicable:

The sub clauses under this clause shall be as per relevant provisions of GST rule, where ever applicable.

While Supply and raising invoice, you shall comply with all provisions of the Goods & Services Tax Act 2017.

a) The tax invoice raised by the supplier against the services rendered on or after the appointed day must be in compliance of relevant GST Acts, rules & notifications made there-under and should bear the GSTIN 20AAACC7476RHZT of CCL in case of supply to Areas/units of CCL within the state of Jharkhand

b) The CGST & SGST, or IGST and GST(Compensation to state tax) , as applicable, shall be paid extra against submission of proper Tax invoice, as referred above, by the supplier so that CCL could be able to avail Input tax credit of such CGST & GST or IGST and GST(compensation to state cess) reflected in the invoice

c) If CCL fails to claim Input Tax Credit(ITC) on eligible Inputs and Capital Goods or the ITC claimed is disallowed due to failure on the part of supplier of goods and services in incorporating the tax invoice issued to CCL in its relevant returns under GST, payment of CGST & SGST or IGST, GST (Compensation to State) Cess shown in tax invoice to the tax authorities, issue of proper tax invoice or any other reason whatsoever, the applicable taxes & cess paid based on such Tax invoice including Interest and penalties, if any, as per GST Act, shall be recovered from the current bills or any other dues of the supplier.

d) The amount of CGST & SGST or IGST and GST Cess, as indicated in the Tax Invoice shall be paid only when they appear in GSTR 2A of CCL and the supplier has filed the valid return in accordance with the provisions of the GST Act and the rules made there-under.

e) Where any differential amount is payable to the service provider on account of revision in price or escalation etc or any other reason in relation to service provided before the appointed date, the Tax Invoice or debit note thereof shall be issued by the service provider in compliance of provisions/rules under GST.

f) Similarly, where any differential amount is recoverable from the service provider/Supplier of Goods on account of downward revision in price or due to any other reason in relation to service provided before the appointed date, the credit note thereof shall be issued by the service provider in compliance of provisions/rules under GST.

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- g) In the event of any additional tax liability accruing on the supplier of services due to classification issue or for any other reason, the liability of CCL shall be restricted to the amount of GST charged on the original tax invoice issued by the supplier.
- h) Subsequent amendment(s) by Government(s) in CGST/SGST/IGST/UTGST and GST compensation to states Acts and rules shall become applicable.
- i) E-way Bill: The e-way bill required in connection with supply of goods or services, if any, shall be arranged by the supplier/vendor. However, the E-way bill will be arranged by CIL/Subsidiary if the supplier/vendor is unregistered one or if provisions of the relevant Act and the rules made there under specifically states that the E-way bill is required to be issued by recipient of goods.
- j) In the event of recovery of any claim towards LD Charges, Penalty, fee, fine or any other charges from the supplier/vendor, the same will be recovered along with the applicable GST and the amount shall be adjusted with the payment to be made to the supplier/vendor against their bill/invoice or any other dues. Further Earnest Money/Performance Security forfeited will be inclusive of GST.
- k) TDS: The TDS, if applicable, shall be made at applicable rate from the payment made or credited to the supplier against tax invoice issued in relation to supply of services on or after the appointed day.
- l) Where the rate quoted is exclusive of Service Tax, the CGST & SGST or IGST and GST compensation Cess, as applicable, shall be paid extra in place of "service tax" on taxable value of supply against the services supplied on or after the appointed day.
- m) If any of the taxes existing before 01.07.2017 which were included in the price quoted in tax regime before 01.07.2017 against which the Input Tax Credit (ITC) was not available and the bidder/contractor is now eligible for ITC under GST, then the benefit shall be passed on to CCL through reduction prices as per the anti-profiteering clause of CGST/SGST/UTGST Act.

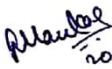
Any other statutory variation will be applicable as per Govt rules.


All other terms & condition of Contract remains unchanged.

This issues with the approval of the Competent Authority.

Yours faithfully,

For & on behalf of CENTRAL COALFIELDS LIMITED

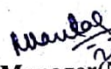

20.12.18
(Prem Shankar)
Asst. Manager (MM-Purchase)



(S P Narayan)
Chief Manager (MM-Purchase)

Copy forwarded to:-

1. The GM(MM-Purchase)/HOD / GM(Systems)/HOD / HOD(E&T)/ GM (MM-S&IC), CCL, Ranchi
2. GM(Finance), CCL HQ
The additional budget required for Rs.78,51,000.00 only against amendment towards applicability of GST for the above mentioned contract has been provided / certified under the budget head "WAN" in revenue budget 2018-19 vide No.- CF/CCL/2018-19/937 dt.12.12.2018.
3. TS to D(T)(O)/D(P)/D(F)/ D(T)(P&P), CCL.HQ, Ranchi.
4. The DGM(Stores), Central Stores, Barkakana /NK Regional Store,Dakra/ B & K Regional Store, Jarangdih,
5. The Area Finance Manager, CRS/CS, Barkakana / NK, Dakra/ B & K, Kargali
6. Progress Cell (M.I.S.) Cell / Master File / Guard File.

This issues with the concurrence of GM(Fin-A) vide FT no.1688 dt.29.11.2018 and subsequent approval of Functional Directors.


20.12.18
Asst. Manager(MM-Purchase)


Chief Manager (MM-Purchase)