



Controller General of Defence Accounts
Ulan Batar Road, Palam, Delhi Cantt – 110010
Ph No. 011 – 25665577 FAX No. 011- 25674806.
(GST Cell)
E-Mail : cgdanewdelhi@nic.in



IMPORTANT CIRCULAR

No: LAW/9/9504/GST/Pt- I

Dated:. 21.07.2017

To

All PCsDA/CsDA

Subject: Implementation of GST- effect on Existing Contracts Defence Sector.

Please find enclosed Ministry of Defence (Finance), GS Section's important ID note bearing no. 30(10)/GS-II/2017 dated 19.07.2017 on the above mentioned subject.

2. In the said communication following points are mentioned:

(i) Consequent upon rollout of Goods and Services Tax (GST) on 1st July, 2017, the levy of taxes on various goods and services supplied to the Defence Forces after 30th June 2017 under the contracts entered into by Ministry of Defence, Service Headquarters and Services before 1st July 2017 would be as per the GST Acts and Rules".

(ii) All such contracts hereby stand amended to such extent to include taxes as per GST Acts and Rules. There will be no need for individual amendments to the contracts. Any change in value of the contract due to such change in statutory levy of taxes would not require fresh approval of CFA".

3. The contents of this important circular may please be given wide publicity and brought to the notice of all concerned agencies under your office/ organization.

Copy to:-

EDP Cell- for uploading on website

Jt. CGDA (GST)
4/7/17

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4/7/17

KIND ATTENTION : Sh Upendra Sah, Addl. CGDA

Government of India
Ministry of Defence (Finance)

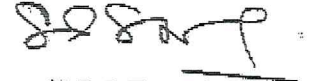
South Block, New Delhi

Subject: Implementation of GST- Effect on Existing Contracts of Defence Services

Consequent to rollout of Goods and Services Tax (GST) on 01 July 2017, the levy of taxes on various goods and services supplied to the Defence Forces after 30th June 2017 under the contracts entered into by the Ministry of Defence, Service Headquarters and Services before 01st July 2017 would be as per the GST Acts and Rules.

2. All such contracts hereby stand amended to such extent to include taxes as per GST Acts and Rules. There will be no need for individual amendments to the contracts. Any change in value of the contract due to such change in statutory levy of taxes would not require fresh approval of the CFA.

3. This issues with the approval of Defence Secretary and concurrence of Financial Advisor (DS).



(S P S Tomar)
DFA (GS)
Tel: 23012180

Distribution:

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MoD (Finance)/ GS-II ID Note No. 30(10)/GS-II/2017 Dated: 19.07.2017

We may circulate this to all field offices.
20/7 Jt. CG (A+B)

20/7/17

19/7/17

रक्षा लेखा संयुक्त महानियंत्रक को एवं को)
Jt. CGDA (Accounts & Budget)
आयरी सं/ Dy. No. 460 दि. 19/07/17

रक्षा लेखा अपर महानियंत्रक
Addl. C.G.D.A. (US) Secretariat
आयरी सं/ Dy. No. 460 दि. 20/7/17