

**Replies to Pre Bid Queries -Lot 5 Dated 22.05.2023**

**NIT No.: PNMM/PC-183/E/4018/NCB Dated 17.03.2023**

**Sub: COAL/PETCOKE/LIMESTONE HANDLING FROM RAILWAYS SLIDING TO STORAGE YARD ON LSTK BASIS**

<b>Sl. No.</b>	<b>Section-Part / Sub-section / Clause / Page No. / Drg. No. / Brief description about clause</b>	<b>Query / Comment</b>	<b>PMC/OWNER's Reply</b>
1	IFB and Scope of Work	<p>(1) Whether the contract/agreement is intended to be executed on EPC basis. In case the same is to be executed on EPC basis then the same will have to be executed on works contract basis?</p> <p>(2) Clause 7,8 and 9 of IFB mentions that the contract activity is a indivisible work and of a non-divisible / non-splitable nature</p>	<p>- Please refer clause 9.0 of SCC</p> <p>- The subject work is indivisible and complete work shall be awarded to successful overall lowest bidder</p>
2	GCC	<p>(3) Clause 5.4 mentions that award of the work shall be on works contract service basis and the contractor shall be responsible for payment of tax levied on the transfer of property and goods involved.</p> <p>In case the contract is to be executed on works contract basis, billing on the customer will happen from the State in which entire work will be executed with applicable GST (i.e. SGST &amp; CGST) i.e. from Odisha State</p>	<p>- Bidders understanding are correct.</p>
		<p>(4) Whether one single contract with lump-sum price or bifurcation of prices will be issued OR separate contracts for supply portion and services activity will be issued?</p>	<p>- One single Contract shall be issued</p>
		<p>(5) In case of single contract on EPC - Lump-sum basis then the same will be treated as works contract under the GST Act and GST shall be levied and discharged on total contract value as a Service under SAC in the State where the work is being executed</p>	<p>- Bidders' understanding is correct.</p>

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		(6) In case of single contract on works contract basis, advance received for total contract value will attract SGST and CGST	Yes, the advance paid for total contract value will attract CGST & SGST.
		(7) Tax invoice for total work under the entire contract will be issued as Supply of Service	Though the contract is for providing service, however the contractor is supplying goods & services. Hence both will be considered as supply of Service
		(8) From the payment terms of bid documents provided for Supply and Services it is understood separate payment terms given for supply and services. Invoices are to be submitted once in a month with a single covering letter. This gives us to understand that billing is required to be done on milestone basis and not as per the BBU. Whether our understanding is correct?	Bidder's understanding is not correct. Billing shall be done as per approved BBU.
		(9) As this is a works contract, invoices to TFL will be issued under SAC and hence TFL is not required to deduct TDS under Sec. 194Q of the Income Tax Act, 1961. Please confirm.	Sec.194Q is applicable for supply of Goods, not for the supply of service. As the contract is for providing service, hence TDS under Sec. 194Q will not be applicable. However, TDS under Sec. 194C will be applicable on the entire service value.