

## राजस्थान आवासन मण्डल, जयपुर

क्रमांक :- एफ.2(8)संकलन/2013/एसटी-142/ 418.

दिनांक :- 12/9/13

### कार्यालय आदेश

मेरे ध्यान में यह लाया गया है कि बोर्ड द्वारा जारी "परिपत्र" क्रमांक एफ.2(8)संकलन/142/2006/547 दिनांक 25.09.2006 एवं एफ.2(8)संकलन/142/2011/1020 दिनांक 20.01.2011 में सर्विस टैक्स बाबत प्रदत्त निर्देशों की विभिन्न स्तर पर/विभिन्न कार्यालयों द्वारा पालना नहीं की गई है/नहीं की जा रही है। फलतः संवेदकों एवं बोर्ड के मध्य सर्विस टैक्स की देयता संबंधी विवाद उत्पन्न होने की दशा में इसके निपटारे के लिए संबंधित अधिकारी व्यक्तिगत रूप से जिम्मेदार होंगे। अतः प्रदत्त निर्देशों की कड़ाई से पालना सुनिश्चित करावें। सुलभ संदर्भ हेतु उपर्युक्त दोनों "परिपत्रों" की एक-एक फोटोप्रति पुनः संलग्न कर पालनार्थ प्रेषित है।


इसके साथ संवेदक द्वारा बोर्ड को प्रस्तुत किए जाने वाले बिल/इन्वाइस का प्रारूप भी पुनः संलग्न कर भिजवाया जा रहा है। बिल पर "कर देयता" संबंधी स्पष्ट उल्लेख आवश्यक है। उक्त प्रारूपानुसार बिल प्राप्त होने पर ही सेवाकर पेटे चुकायी गई राशि का बोर्ड को Cenvat/समायोजन प्राप्त हो सकेगा। अतः समस्त आहरण-वितरण अधिकारी संवेदक से बिल प्राप्त करते समय यह सुनिश्चित कर लें कि बिल/इन्वाइस निर्धारित प्रारूप में प्रस्तुत किया जा रहा है/ किया गया है। बिल के गलत प्रारूप की वजह से बोर्ड को नहीं मिलने वाली Cenvat/समायोजन की राशि के लिए डी.डी.ओ. एवं खण्ड में कार्यरत सहायक लेखाधिकारी/लेखाकार व्यक्तिगत रूप से जिम्मेदार होंगे।

संलग्न :- उपरोक्तानुसार।

  
आवासन आयुक्त

### प्रतिलिपि अनुपालनार्थ एवं अग्रिम कार्यवाही हेतु :-

1. मुख्य अभियन्ता-प्रथम/द्वितीय/मुख्यालय, राजस्थान आवासन मण्डल, जयपुर।
2. अति.मुख्य अभियन्ता, प्रथम/द्वितीय/तृतीय, राजस्थान आवासन मण्डल।
3. समस्त उप आवासन आयुक्त, राजस्थान आवासन मण्डल।
4. समस्त वरिष्ठ लेखाधिकारी, राजस्थान आवासन मण्डल।
5. समस्त आवासीय अभियन्ता, राजस्थान आवासन मण्डल।
6. समस्त लेखाधिकारी, राजस्थान आवासन मण्डल।
7. संयुक्त निदेशक (सिस्टम एनालिस्ट) राजस्थान आवासन मण्डल जयपुर को प्रेषित कर लेख है कि संबंधित के ई-मेल एवं बोर्ड की वेबसाइट पर अपलोड करने की व्यवस्था करावें।

  
वित्तीय सलाहकार

**RAJASTHAN HOUSING BOARD, JAIPUR**

**CIRCULAR**

NO.F2(8) COMP/142/2006/547

DATED : 25.9.2006

**Sub: Regarding treatment of "Service Tax".**

**Ref: Circular No. F2(1)/COMP/142/2006/387 dated 11.7.2006.**

With reference to the subject cited above and the queries raised by unit offices, dealing of Service Tax matter needs uniformity by all the unit offices of the Board. It is, therefore, enjoined upon all the Drawing & Disbursing Officers to adhere strictly to the following instructions :

1. Percentage as well as the amount of Service Tax has to be shown separately in the tenders by tenderers after adding tender premium. The present rate of Service Tax is 12.24% (including education cess). It is pertinent to mention that if the contractor has not availed CENVAT credit paid on input services used for providing the service, then on gross amount of composite bill of the contractor, abatement is available to the extent of 67% vide notification No.1/2006-STD dated 1.3.2006, copy attached herewith, and Service Tax is chargeable only on 33% of the gross amount of bill of the contractor, however, the Rajasthan Housing Board has to compare the cost inclusive of the amount of Service Tax, irrespective of whether the contractor has claimed abatement or not. Further Rajasthan Housing Board is also not liable for any incorrect claim of abatement by the contractor. Rajasthan Housing Board shall be obliged to pay only such Service Tax which is included in the tender by the contractor subject to separate mention in contractor's bill in the prescribed proforma.

2. The following should invariably be mentioned in the work order in respect of condition of Service Tax accepted by the competent authority :

- a. The contractor shall raise all the bills / invoices / running bill / final bill in a proforma where Service Tax Registration No. shall be legibly mentioned and Service Tax amount charged shall be shown separately.
- b. The contractor shall be responsible for all obligations under the Service Tax law including claiming, payment, filing of returns etc.
- c. Rajasthan Housing Board, on request of the Service Tax Department shall be obliged to disclose the information about the work done, bill raised by the contractor and payment made to the department.
- d. Rajasthan Housing Board shall be obliged to make the payment of Service Tax to the contractor, only to the extent of the amount included in the tender on submission of bills in prescribed proforma. Any additional Service Tax liability recoverable from the contractor shall be born and paid by the contractor only. Rajasthan Housing Board

shall also not be liable for interest / liability on account of non-payment or delayed payment made by the contractor. The prescribed proforma of invoice to be submitted by the contractor is enclosed herewith.

It is clarified that Service Tax has to be separately shown in the Running bill / Final bill of works. Income Tax Deduction(TDS) has to be made on the gross amount of the bill inclusive of Service Tax. Proper record of payment of Service Tax should be maintained by introducing a separate column in the Work Register of the contractor wherein the break up of the gross amount should be shown by mentioning the Service Tax Amount separately.

Further, the following requisite modifications / changes in the Contract Agreement, may be done for new contracts :

**Clause 36C : Registration & Payment of Service Tax**

The contractor shall get himself registered under the Service Tax law with the Central Excise Department and would be responsible for payment of Service Tax as per statutory provisions. The tender price shall include the Service Tax but the same shall be indicated / shown in the tender as well as in the bills / invoices raised by the contractors.

**Clause 36D : Payment of Value Added Tax and any other Taxes**

Royalty, Value Added Tax and all other tax on materials, issued in the process of fulfilling contract, payment to the Government under rules in force, will be paid by the contractors himself.

**Clause 36E :**

In respect of goods and materials procured by the contractor for use in works under the contract, Value Added Tax will be paid by the contractor, himself.

**Clause 36F :**

All invoices / bills raised by the contractor shall conform to the prevailing statutory requirements.

**Clause 14 : Conditions of Contract**

The tender should be accompanied with Income Tax, Value Added Tax Clearance Certificate and also Service Tax Registration Certificate from the concerned departmental authorities, without which the tenders shall not be entertained.

Service Tax being a new levy on residential construction service came into effect only from 16.6.2005. In case of the contracts which are silent in respect of Service Tax, contract prices have to be considered inclusive of Service Tax and therefore, Rajasthan Housing Board shall not be liable to reimburse the Service Tax to the contractor.

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In such cases the contractor alone shall be responsible for the liability of interest and penalty for making defaults because there is no obligation on the service receiver (RHB) under the Service Tax law and therefore, Board even in case of Contractual Agreement with the contractor, would be liable to pay Service Tax to the contractor only against the bill raised by the contractor, as per para no. 2 D of this circular, who shall pay to the Service Tax Department.

*[Handwritten signature]*

**HOUSING COMMISSIONER**

- Enclosure: 1. Prescribed proforma of Bill  
2. Copy of notification No.1/2006-STD Dated 1.3.2006

Copy forwarded to the following for information and necessary action :

1. PS to Chairman, RHB, Jaipur
2. PS to Housing Commissioner, RHB, Jaipur
3. Chief Engineer - I / II, RHB, Jaipur
4. Addl. Chief Engineer - I / III, RHB, Jaipur
5. Dy. Housing Commissioner, Circle I / II / III-Jaipur / Jodhpur / Alwar / Kota / Udaipur / Bikaner.
6. All Resident Engineers, RHB, Dn.....
7. Sr.A.O. I / II / III / IV, RHB, Jaipur
8. Accounts Officer / Asstt. Accounts Officer, RHB, Circle.....

*[Handwritten signature]*

**FINANCIAL ADVISOR &  
CHIEF ACCOUNTS OFFICER**

<b>To:</b> _____ Rajasthan Housing Board		<b>From:</b> Name of Contractors Address	
		Work Order No./Date/Amount Agreement No. Name of Work	
		<b>Invoice No.</b>	<b>Invoice Date</b>
		<b>PAN No.</b>	
		<b>Service Tax No.</b>	
S.No.	Running Bill / Final Bill No.	Description	Amount of Work done in this Bill
		Gross Amount Charged Service Tax Total Amount	

Authorised Signatory

# RAJASTHAN HOUSING BOARD, JAIPUR

No. F2 (8) Comp/142/2011 / 1020

Dated :- 20.1.11

## CIRCULAR

**Sub:- Applicability of service tax on contractors.**

The issue related to service tax was discussed in light of representation submitted by the Contractor's Association of Rajasthan Housing Board. Opinion was sought from Chartered Accountant and he has opined that payment of service tax is the liability of service provider. In this case, since the contractor is rendering the services to the Board, he shall have to pay the service tax. The circular issued vide no. F2(8)Comp/142/2006/387 dated 11/7/2006 is very clear in this regard.

However, to make the provision further clear, in financial bid document (general abstract of 'G' Schedule), contractor may be asked to quote the rates as under:

I/We agree to carry out the above work at T.P. @.....% above/below on G-schedule inclusive of all applicable taxes.

I/We agree to deposit the service tax with concerned authorities.

Signature of Contractor

This bears the approval of Hon'ble Chairman, RHB

  
FINANCIAL ADVISOR  
& CHIEF ACCOUNTS OFFICER

Copy to the following for information and n/a :

- 1) PS to Chairman/Housing Commissioner, RHB Jaipur
- 2) PS to Chief Engineer/Secretary/FA&CAO, RHB Jaipur
- 3) Director Law/CEM, RHB Jaipur
- 4) Addl. Chief Engineer -I/II/III/P&M, RHB Jaipur
- 5) Dy. Housing Commissioner, RHB, ----- <sup>etc</sup> -----
- 6) Resident Engineer, RHB-----
- 7) Sr. Accounts Officer, RHB-----

  
FINANCIAL ADVISOR  
& CHIEF ACCOUNTS OFFICER

To,  
Resident Engineer,  
Rajasthan Housing Board,  
Div-I, Jaipur.

From :-

Name of Contractor/Supplier - M/s Triangle Engineer Pvt. Ltd.

Address : 101/119, Mangal Marg, Mansarovar, Jaipur.

PAN No: ..... TIN No: .....

Service Tax Registration No: .....

Invoice/Bill No: ..... Date : .....

**1st Running Account Bill**

(Only For contractors and Suppliers for payment of works or supplies actually measured)

Based on RHB BSR 2012 Jaipur Circle - III

Name of Work - Construction of LIG (G+3) 64 - flats at Sec. 12, Indira Gandhi Nagar, Jagatpura, Jaipur.

Work Order No: ..... Date : ..... Amount of Contract Rs 47022425.200

Agreement No: ..... Date : .....

Date of Commencement of Work -

Stipulated date of completion of work

Date of actual Completion of Work -

**II- ACCOUNT OF WORK DONE**

S.No.	Quantity executed of supplied since last certificate	(Quantity executed (or supplied) up-to-date as per measurement book	UNIT	Item of work of supplies (grouped under 'sub-heads' and sub works of estimate)	Rate	Amount		Remarks
						Up-to-date	Since previous bill (Total for-each sub head)	
1	2	3	4	5	6	7	8	9

**Part A Building Work**

1/1		1860.368	Cum	Earth work in excavation over areas (exceeding 30 cm in depth, 1.5 Mtr. in width as well as 10 Sqm on plan) including disposal of excavated earth lead up to 50 m and with all disposed earth to be leveled and neatly dressed : All kind soil	109.00	202780.11		
2/3		159.414	Cum	Providing and laying in position cement concrete including curing, compaction etc. complete in specified grade excluding the cost of centering and shuttering - All work up to plinth level. 1:4:8 (1 cement : 4 coarse sand : 8 graded stone aggregate 40 mm nominal size)	2033.00	324088.66		
<b>Total</b>								
Add. TP. @20% above								
<b>Grand Total</b> (Inclusive Service Tax)								

Pl. make the payment of above bill.

Date :

**SIGNATURE OF CONTRACTOR**