

Corrigendum-1  
Transportation of Coal from Mine to NPL Plant through RCR mode from NCL

**Date: 24<sup>th</sup> March 2023**

**Ref Tender Document – NPL/RCR/2022-23/070**

**Transportation of Coal from Mine to NPL Plant through Road cum Rail (RCR) mode from Northern Coalfields Limited (NCL)**

**The following revisions are made in the Bid Document:**

| Sl. No. | Clause No             | Existing Clause  | Revised Clause  |
|---------|-----------------------|--|---|
| 1.      | 3.1.1 > Sl. No. 2     | xiii. Undertaking by GTA (if applicable)   | xiii. Undertaking by GTA as per Annexure XVI and copy of Bidder's declaration form submitted to the Jurisdictional GST Authority for FY 2023-24 (if applicable)   |
| 2.      | Annexure-IV Notes - 6 | <p>Bidders must indicate the applicable GST rate for Road Transportation Charges in the above format.</p> <p>a) In case the Bidder is GTA (Goods Transport Agency), then GST @ 5% shall be paid by NPL under Reverse Charge Mechanism (RCM). A declaration regarding GTA shall be given by the Bidder as per Annexure-XVI. Any loss suffered by NPL due to wrong declaration/ mis-statement/ mis-representation by the Bidder shall be recovered from the Bidder or to be borne by the Bidder and Bidder shall be fully responsible for the same. Bidders shall fully indemnify NPL in all respects related to this.</p> <p>b) In case the Bidder is non-GTA, then Bidder(s) must indicate the applicable GST rate for Road Transportation Charges as above.</p> | <p>As per GST Act 2017, for services provided by GTA (Goods Transport Agency), GST on Road Transportation Charges will be paid directly by NPL to Govt. a/c under the reverse charge mechanism @5%, and NPL may ask the Contractor for submission of consignment note.</p> <p>Bidders must indicate the applicable GST rate for Road Transportation Charges in the above format.</p> <p>a) In case the Bidder is GTA and has opted for depositing GST under forward charge, a declaration to be given by the Bidder as per Annexure-XVI along with a copy of Bidder's declaration form submitted to the Jurisdictional GST Authority for FY 2023-24. In absence of aforementioned documents, the GST @5% on Road Transportation Charges shall be paid</p> |

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| Sl. No. | Clause No    | Existing Clause  | Revised Clause   |
|---------|--------------|--|--|
|         |              | <p>c) In case the Bidder is a non-GTA and the GST for Road Transportation Charges filled by the Bidder is 5%, then if the applicable GST to be paid later on by the Contractor/NPL is more than 5%, in that case the differential of GST shall be borne by the Contractor only.</p>                                | <p>directly by NPL under the Reverse Charge Mechanism (RCM). Any loss suffered by NPL due to wrong declaration/ mis-statement/ mis-representation by the Bidder shall be recovered from the Bidder or to be borne by the Bidder and Bidder shall be fully responsible for the same. Bidders shall fully indemnify NPL in all respects related to this.</p> <p>b) In case the Bidder is non-GTA, then Bidder(s) must indicate the applicable GST rate for Road Transportation Charges as above.</p> <p>c) In case the Bidder is a non-GTA and the GST for Road Transportation Charges filled by the Bidder is 5%, then if the applicable GST to be paid later on by the Contractor/NPL is more than 5%, in that case the differential of GST shall be borne by the Contractor only.</p> |
| 3.      | Annexure-XVI | <p>Form for exercising the option by a Goods Transport Agency (GTA) for payment of GST on the GTA services supplied by him under the forward charge before the commencement of any financial year to be submitted before the jurisdictional GST Authority.</p> <p>Reference No.- NPL/RCR/2022-23/070<br/>Date:</p> | <p>Revised Annexure-XVI is attached (refer page 4 of this corrigendum)</p>   |

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| Sl. No. | Clause No | Existing Clause   | Revised Clause |
|---------|-----------|---|----------------|
|         |           | <p>1. I/We_____ (name of Person), authorized representative of M/s..... have taken registration/have applied for registration and do hereby undertake to pay GST on the GTA services in relation to transportation of goods supplied by us during the financial year.....under the forward charge in accordance with section 9(1) of the CGST Act, 2017 and to comply with all the provisions of the CGST Act, 2017 as they apply to a person liable for paying the tax in relation to supply of any goods or services or both;</p> <p>2. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.</p> <p>Legal Name:<br/> GSTIN:<br/> PAN No.:<br/> Signature of Authorised representative:<br/> Name of Authorised Signatory:<br/> Full Address of GTA:</p> |                |

For any other information, kindly contact the undersigned:  
Head Procurement,  
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**ANNEXURE XVI:  
UNDERTAKING BY GOODS TRANSPORT AGENCY**

Form for exercising the option by a Goods Transport Agency (GTA) for payment of GST on the GTA services supplied by him under the forward charge mechanism

Reference No.- NPL/RCR/2022-23/070

Date:

I/We \_\_\_\_\_ (Insert Name of Authorised Signatory) of \_\_\_\_\_ (Insert Trade Name or Legal Name of the Vendor) do hereby declare:

1. That we are Goods Transport Agency (GTA) as defined in Clause (ze) of Notification No.12/2017-Central Tax (Rate) dated 28.06.2017.
2. That we will issue consignment notes to NPL which will be presented along with our invoices.
3. We have registered and do hereby undertake to pay GST at the rate of \_\_\_\_ (insert GST rate) on the GTA services in relation to transportation of goods supplied by us during the FY 2023-24 under the **forward charge** in accordance with section 9(1) of the CGST Act, 2017 and to comply with all the provisions of the CGST Act, 2017 as they apply to a person liable for paying the tax in relation to supply of any goods or services or both;
4. I understand that this option shall not be allowed to be changed within the validity of the Bid Document.
5. That in case any loss is suffered by NPL due to any mis-statement/ misrepresentation done by us, we shall be fully responsible and shall indemnify NPL in all respects for it.

Legal Name:

GSTIN:

PAN No.:

Signature of Authorised representative:

Name of Authorised Signatory: