



GOVERNMENT OF KERALA

FINANCE (INDUSTRIES & PUBLIC WORKS-B) DEPARTMENT

No.79/2022/Fin

Thiruvananthapuram,
Dated: 15/09/2022

C I R C U L A R

Sub: Finance Department - PRICE 3.0 - Adoption of New GST rate in Estimate and e-Bill - Clarifications issued - Reg.

- Ref: 1. G.O.(P) No.82/2022/TAXES dated 18/07/2022.
2. Letter No. CEPWD/11314/2020-FRS(F)-RD dated 23/07/2021 of the Chief Engineer(Roads), PWD, Tvpm.
3. Letter No. CT/6420/2022-C9 dated 06/08/2022 of the Commissioner, Kerala GST Department, Tvpm.

As per Government Order cited 1st above, the GST applicable for public works were revised from 5% to 12% in respect of works involving predominantly earthwork and from 12% to 18% in respect of other works with effect from **18/07/2022**.

The Chief Engineer(Roads) vide 2nd paper cited above has sought clarifications on certain issues on account of revision of GST rates.

The Government after having examined the case in detail and are pleased to issue the following clarifications for strict compliance of all concerned:-

1. The GST rates applicable for all works completed and invoices generated before 18/07/2022 will be @5% or @12% only, as the case may be. Hence, the field officers shall ensure that *for all public works completed in the earlier GST regime, the date of invoice is of the earlier regime itself.*

2. GST rates applicable for all public works executed on or after 18/07/2022 will be @12% or @18%, as the case may be, depending upon the type of work.

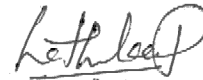
3. In the case of Plan, Non Plan and Deposit works Revised Administrative Sanction may be given by the Administrative Department without consulting Finance Department if the cost enhancement is due to hike in the GST rates alone.

**RAJESH KUMAR SINGH IAS,
Additional Chief Secretary (Finance),**

To

The Accountant General (A&E) Kerala, Thiruvananthapuram
The Accountant General (Audit-1) Kerala, Thiruvananthapuram
The Accountant General (Audit-2) Kerala, Thiruvananthapuram
All Heads of Departments / Offices
The Secretary to Governor
Private Secretary to Hon.Chief Minister
All Private Secretaries to Hon. Ministers
Private Secretary to the Leader of Opposition
All Secretaries to Government
The Registrar, High Court of Kerala
All Commissions/Corporations/PSUs/Companies
The Registrar, all Universities
Chief Engineers PWD/WRD/LSGD/HED
The Chief Technical Examiner
The Nodal Officer, www.finance.kerala.gov.in
Stock file (E-2157307)

Forwarded/By Order



Section Officer