



## SEEPZ SEZ AUTHORITY

No.: E-OPT-11/133/2022-EO/TC/01

Date: 28/12/2022

### TECHNICAL CORRIGENDUM

**Tender Title:** Engagement of Contractor for Waste Management for SEEPZ SEZ

**Tender ID:** 2022\_SEEPZ\_729572\_1

Subsequent to the pre-proposal meeting held on 21<sup>st</sup> December 2022 and suggestions received thereof, the following changes are hereby made to the bid document originally issued on 15<sup>th</sup> December 2022.

1. The revised clauses are as follows:

Sr. No.	Reference Clause	Original Clause	Revised Clause
1.	Page No. 2, Key Information at a glance, Description, SN 5,	16.12.2022 to 02.12.2022 from 1000 hrs to 1800 hrs on working days only (Contact at amit.patra@gov.in / 9664664208 for finalizing the visit date and time).	16.12.2022 to <b>02.01.2023</b> from 1000 hrs to 1800 hrs on working days only (Contact at amit.patra@gov.in / 9664664208 for finalizing the visit date and time).
2.	Page No. 20, Section 3 – Bid Data Sheet, ITB 17	The deadline for submission of bids is 1500 Hrs (3.00 PM) on 3rd January, 2023.	The deadline for submission of bids is 1500 Hrs (3.00 PM) on <b>16<sup>th</sup> January, 2023.</b>
3.	Page No. 20, Section 3 – Bid Data Sheet, ITB 19 a)	The technical bids shall be opened online at 1330 Hrs (3.30 PM) on 4th January, 2023.	The technical bids shall be opened online at 1330 Hrs (3.30 PM) on <b>17<sup>th</sup> January, 2023.</b>
4.	Page No. 20, Section 3 – Bid Data Sheet, ITB 28 a)	The expected date of award of contract is 9th January, 2023.	The expected date of award of contract is <b>20<sup>th</sup> January, 2023.</b>

2. The revised minimum eligibility criteria are as follows:

Sr. No.	Reference Clause	Criterion	Documents to be Submitted "Original Text"	To be read as
1.	Page No. 25, Section 4 – Evaluation and Qualification Criteria, 2. Qualification Requirements, SN 6	Bidder must have at least twenty (20) persons on roll and must be registered with ESIC and EPFO.	Self-certification regarding availability of manpower along with ESIC and EPFO registration details.	Bidder must have at least twenty (20) persons on roll and must be registered with ESIC and EPFO.  The Bidder must submit copies of EPFO and ESIC Challan in support of available manpower in respect of the previous four quarters along with ESIC and EPFO registration details shall be acceptable.

3. The evaluation of financial proposal shall not include GST. The Note for non-applicability of GST is enclosed as Annexure 1.
4. The rejects or wastes or scrap or remnants etc (paper, cardboard, glass, wood, metal etc) generated out of manufacturing process and while removing the same shall from SEEPZ SEZ are chargeable as applicable for Customs duty under Rule 47 of the SEZ Rules, 2006 and as per Para 2.33 of Foreign Trade Policy. The removal of garbage shall be commenced under the supervision of Customs authorities so that duty liability can be ascertained and levied for which SOP has been prescribed.
5. The Standard Operating Procedure for removal of scrap is already laid down in Bid Document at Appendix D and Public Notice of SEEPZ website ([www.seepz.gov.in](http://www.seepz.gov.in)) hence the same shall be followed for the above mentioned garbage which may include dutiable goods. The valuation / assessment of such goods will be done by Customs as per the prescribed norms under the SEZ Act / Rules read with Customs Act, 1962.
6. With respect to Point 3 & 4 bidders are hereby informed that prices to be quoted for the 9 line items mentioned in the bid document at Page No. 16, F. Award of Contract, 27. Award Criteria, b), shall be exclusive of any such Customs duties and the Custom duties shall be levied on the rates accepted by SEEPZ SEZ Authority.

  
 Development Commissioner  
 SEEPZ-SEZ

Enclosed –

1. Annexure 1 - Non-applicability of GST

## ANNEXURE – 1

### Non-Applicability of GST

1. This is to further inform that as per Ministry of Finance notification No. 18/2017- Integrated Tax (rate) dated 5th July 2017, service imported by a unit or a developer in the Special Economic Zone for authorized operations is exempted from tax leviable under GST. The relevant portion is extracted below:

'G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Service Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do and on the recommendations of the Council, hereby exempts services imported by a unit or a developer in the Special Economic Zone for authorised operations, from the whole of the integrated tax leviable thereon under section 5 of the Integrated Goods and Service Tax Act, 2017 (13 of 2017).'

2. Further Section 16(1) of the IGST Act defines 'Zero rated supply'. Zero rated supply means any of the following supplies of goods or services or both namely- (a) Export of goods or services or both or (b) Supply of goods or services or both to a Special Economic Zone (SEZ) developer or SEZ unit.

3. Hence, the works in SEZ premises are exempted from GST as per Ministry of Finance Govt. of India notification No.18/2017 and in terms of section 16(1) of IGST Act,2017.

4. Further section 54 of CGST Act 2017, provides that

*Section 54 – Refund of tax (1) Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application before the expiry of two years from the relevant date in such form and manner as may be prescribed*

*Section 54 of CGST Act, 2017 defines the refund as below:*

*“refund” includes refund of tax paid on zero-rated supplies of goods or services or both or on inputs or input services used in making such zero-rated supplies, or refund of tax on the supply of goods regarded as deemed exports, or refund of unutilized input tax credit as provided under sub- section(3)*

*Thus, even if a supply is exempted, the credit of input tax may be availed for making zero-rated supplies. A registered person making a zero rated supply can claim refund under either of the following options, namely:*

*a) He may supply goods or services or both under bond or letter of Undertaking, subject to such conditions, safeguards and procedure as may be prescribed, without payment of integrated tax and claim refund of unutilized input tax credit; or*

- b) He may supply goods or services or both, subject to such conditions, safeguards and procedure as may be prescribed, on payment of integrated tax and claim refund of such tax paid on goods or services or both supplied, in accordance with provisions of section 54 of the CGST Act, 2017 or the rules made there under.

As per **Section 54(3)** of the CGST Act, 2017, a registered person may claim refund of unutilised input tax credit at the end of any tax period.

5. In view of the above provisions and as per the practice followed at SEEPZ it is apparent that, the GST is not applicable and payable for the works carried out in the SEEPZ, SEZ and it is not payable by the SEEPZ, SEZ. The Service Provider can claim the refund of GST as per the provisions of CGST Act, 2017 and GST can also be utilized against the output liability of other works.

  
26/12/22