



PMC Cell – MM

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Circular No. 37/2017-Cum-BL Amendment No. 01/100, 02/78 and 03/39

File Ref. No.MAT/PMC/13(117)GST/2017

Dated: 24.08.2017

Sub: Evaluation of bids in ongoing and future tenders under GST regime.

1.0 Reference is invited to circular No. 32/2017 dated 13.07.2017, wherein *interalia* after introduction of GST by the Govt. of India, guidelines were issued for keeping in abeyance the bids Closing / Opening of all ongoing tenders, till the time modified tender/BEC conditions are notified.

1.1 EPC in its meeting (22/2017) held on 04.08.2017, deliberated the impact of introduction of GST on ongoing and future tenders of ONGC and approved suitable modifications to the existing provisions of BEC and Tender/contract conditions for procurement of goods and services and contract conditions for charter hire of rigs, as per enclosed **Annexure 2 to 9**.

2.0 Further, in the aforesaid meeting of EPC, following methodologies have also been approved for processing of ongoing tenders:

2.1 Where NIT has been published and Techno-commercial Bids are yet to be opened:

The modified BEC/tender conditions along with modified price format (to be formulated by the work center) shall be conveyed to the bidders as an addendum to the NIT already published. The bid closing/opening date shall also be suitably extended giving reasonable time to bidders to understand the modified conditions under the GST regime for submitting quotations. The bidders who have already submitted bids shall also be advised to submit their quotes before the extended date, taking into account the modified tender/BEC conditions.

2.2 In cases (a) where Techno-commercial Bids have been opened but Price Bids are yet to be opened and (b) where Price bids have been opened but contract is yet to be awarded, the L-1 bidder shall be determined based on the prices submitted in pre-GST regime. In order to safeguard ONGC's financial interest, adjustment to the prices considering the benefits of input tax credit under GST and applicable GST shall be sought from the L-1 bidder and the award to L-1 bidder shall be decided accordingly. To implement the above, following methodology shall be adopted by the work centers:-

- i) To determine the L-1 bidder, evaluation of the bids shall be done as per the price bids submitted along with the bids i.e. pre- GST regime.
- ii) The L-1 bidder shall be asked to accept the modified tender/contract conditions.
- iii) The L-1 bidder shall be asked to submit the price break up as per the GST regime including applicable GST on final goods/services to be supplied to ONGC.
- iv) The L-1 Bidder shall be allowed to quote only negative or zero impact due to GST regime and no increase in prices quoted by the L-1 bidder including taxes and duties in pre-GST regime shall be allowed.

- v) Price break up submitted by the bidder with GST on goods and services to be supplied to ONGC needs to be compared with the price submitted by the bidder in pre-GST regime including taxes and duties.
- vi) As price breakup including the taxes and duties in the pre-GST regime and also the GST applicable in the GST regime would be known, it would need to be ensured that full benefit due to reduction in rates of Taxes/Duties (from pre-GST to post-GST regime) on the finished product being supplied to ONGC in cases for purchase of goods from domestic sources is passed on by the bidders to ONGC.
- vii) For supply of goods from foreign bidders where no services are involved, there would be no impact on order to be placed on foreign bidder as 5% IGST would be payable by ONGC.
- viii) In case of purchase of goods from domestic sources under Deemed Export Benefits, though Deemed Export Benefits have been withdrawn, the L-1 bidder shall be allowed to quote only negative or zero impact and no increase in prices quoted by the L-1 bidder shall be allowed from the prices quoted by the L-1 bidder in pre-GST regime.
- ix) Similarly in service contracts, impact of input tax credit available would need to be considered.
- x) The L-1 Bidder shall also be asked to submit following undertakings along with the price break up as per the GST regime including applicable GST on final goods/services to be supplied to ONGC:
 - a. That provisions of anti-profiteering act have been adhered to by the bidder and the benefits of input tax (GST) credit has been passed on to ONGC while working out the impact / adjustment and intimating price break up as per the GST regime including applicable GST on final goods/services to be supplied to ONGC. (as per the prescribed format enclosed as **Annexure-1**)
 - b. That the bidder has complied/shall comply with all the provisions of GST legislations.
- xi) While placing orders, Work Centers need to exercise utmost care and due diligence needs to be done to ensure that financial interest of ONGC is not compromised in anyway.

3.0 In accordance with the provisions under GST legislation, GST shall be payable on the amount of transactions pertaining to forfeiture of Bid Security, Security Deposit/PBG. Accordingly, Bid Security (EMD) and Performance Security(Security Deposit/PBG) equivalent to **1.22 times** of the amount of EMD and SD as stipulated at para 16.5.2 and 16.6.2 respectively of Integrated Materials Management Manual shall be obtained from bidder(s)/Contractor(s). Requisite amount/percentage shall be indicated in the NIT/Tender Document/NOA (as applicable). Relevant provisions of Tender/Contract conditions have been modified accordingly.

3.1 Further, in accordance with the provisions under GST legislation, GST shall also be payable on the amount of transactions pertaining to recovery of Liquidated Damages (LD). This shall also apply to cases where delivery / completion period is extended by ONGC reserving its right to recover the LD. The GST applicable against recovery of Liquidated Damages (LD) shall be to the account of supplier/contractor and shall be applicable for all POs/contracts against ongoing and future cases.

4.0 Till such time suitable modifications are carried out in the MM Manual, the guidelines under this circular shall prevail. However, existing MM Manual and tender/BEC provisions shall continue to remain valid for the items not covered under GST legislation.

5.0 In line with the aforesaid guidelines, work centers shall suitably modify the tender/contract conditions in respect of LSTK and other types of contract(s) also.

Above instructions should be meticulously followed by all concerned in all future tenders and wherever applicable in all ongoing tenders.

Ashwini Nagia
24/8/17

(Ashwini Nagia)
ED-Chief MM Service

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3. CVO, ONGC, New Delhi.

Annexure-1

UNDERTAKING (to be submitted on Company's Letterhead)

I _____, age ____years Son/ Daughter of _____, resident of _____ do solemnly affirm and state as under:

1. That I am the _____ <<Designation of the authorized signatory>> of _____ and I am duly authorized to furnish this undertaking/declaration on behalf of _____ (Name of the company).
2. That _____ (Name of the company) has submitted its bid no _____ dated _____ against tender document no _____ dated _____ for _____ item / works.
3. That the Company is fully aware of the anti-profiteering provision under the Goods & Services Tax ("GST") Law(s).
4. That the Company is passing on the benefits which it is getting on account of reduced tax liability and input tax credit because of enactment of GST Laws. The details and amounts being passed on to ONGC are provided in Annexure-___ of this document and are as per applicable GST Laws. These are true and correct to the best of my knowledge, information and belief.
5. I confirm that I am aware of the implication of the above undertaking and our liability on account of incorrect/misleading declaration under the GST Laws.

(Authorized signatory of bidder)

Statement showing existing vis-à-vis modified provisions of Standard Booklet No. ONGC/MM/01.

Instructions to Bidders (Annexure-I)

Para No.	Existing Provision	Proposed modified provisions
10.1	The bid prepared by the Bidder shall comprise the following components, duly completed:	The bid prepared by the Bidder shall comprise the following components, duly completed:
10.1(s)	<p>Indigenous Bidders should submit copy of valid registration certificate under the VAT/Sales Tax rules. Further, wherever the scope of supply involves rendering of any taxable service alongwith supply of goods/materials, the Bidder (other than the Service providers from outside India, who do not have any fixed establishment or permanent address in India) should submit copy of a valid registration certificate issued by concerned authorities of Service Tax department.</p> <p>In case the registration certificate for the quoted category of service is not available at the time of submission of offer, an undertaking should be furnished for submission of copy of requisite service tax registration certificate alongwith the first invoice submitted for payment against the purchase order.</p>	<p>Bidders should be registered under GST law and submit copy of valid registration certificate.</p> <p>In case of foreign bidders, if GST registration certificate is not available at the time of submission of bid, the bidder shall submit an undertaking to provide copy of the same alongwith first invoice.</p> <p>(Foreign bidder supplying goods and services from outside India without visiting India for providing services is not required to obtain registration under GST law. Such bidder shall provide an undertaking to this effect. However, foreign bidder shall have to obtain registration under GST law in case they have to visit India for providing services in India.)</p>

Para No.	Existing Provision	Proposed modified provisions
11.3	<p>Payment of Excise Duty, VAT/Sales Tax (on ultimate products), Customs Duty (for Indian Bidders) and Service Tax (on taxable services, if any).</p>	<p>Payment of GST (on ultimate Goods and/or Services)</p> <p>‘GST legislations’ means any or all of the following legislations as may be applicable to the Bidder and ONGC:</p> <ul style="list-style-type: none"> (i) the Central Goods & Services Tax Act, 2017; (ii) the Integrated Goods & Services Act, 2017; (iii) the Union Territory Goods & Services Tax Act, 2017; (iv) the Goods & Services Tax (Compensation to States) Act, 2017; (v) the respective State Goods & Service Tax Acts’ (vi) the Customs Act and the Customs Tariff Act
11.3.1	<p>Payment of Excise Duty, VAT/Sales Tax (on ultimate products), Customs Duty (for Indian Bidders) and Service Tax (on taxable services, if any, which is part of scope of supply), as applicable on the closing date of tender will be to SUPPLIER's / Contractor's account. In the case of "Two Bid" system where revised price bids are permitted after techno-commercial discussions, payment of these charges, as applicable on closing day of revised price bid, will be to SUPPLIER's/ Contractor's account.</p>	<p>For supply of goods only:</p> <p>In respect of Indian bidders, GST on supply of goods as applicable on the closing date of the tender will be to SUPPLIER's/ Contractor's account. However, any variation in the rate of GST on supply of goods after the closing date of tender shall be to ONGC's account however subject to provisions contained in the succeeding paragraphs.</p> <p>All taxes and duties leviable on inputs, input services including variation, if any, required for supply of goods would be on supplier's account.</p> <p>Indian bidders while quoting, need to take into account all the GST input credit available to them and quote accordingly.</p>

Para No.	Existing Provision	Proposed modified provisions
		<p>Depending upon the delivery conditions governed by INCOTERMS, liability to pay Customs Duty shall be discharged.</p> <p>For cases involving supply of goods along with services like installation / commissioning, training, AMC etc.:</p> <p>In respect of Indian bidders, GST on supply of goods and/or services as applicable on the closing date of the tender will be to SUPPLIER's/ Contractor's account. However, any variation in the rate of GST on supply of goods and/or services after the closing date of tender shall be to ONGC's account however subject to provisions contained in the succeeding paragraphs.</p> <p>All taxes and duties leviable on inputs, input services including variation, if any, required for supply of goods would be on supplier's account.</p> <p>Indian bidders while quoting need to take into account all the GST input credit available to them and quote accordingly.</p> <p>In respect of foreign bidders, depending upon the delivery conditions governed by INCOTERMS, liability to pay Customs Duty shall be discharged.</p> <p>For providing services in India, foreign bidder (not having GST registration in India) has to obtain GST registration as "non-resident taxable person" and GST on such services to be borne by the foreign bidder. Subject to provisions contained in the succeeding paragraphs, any variation in the rate of GST on supply of service portion after the</p>

Para No.	Existing Provision	Proposed modified provisions
	<p>In the event of introduction of any new legislation or any change or amendment or enforcement of any Act or Law, rules or regulations of Government of India or State Government or Public Body which becomes effective after the date of submission of Price Bid/revised priced bid, as the case may be, as indicated above, but within the contractual delivery/completion period, the 'net impact' of any variation (both plus and minus) in the value of supply order / contract through increased / decreased liability of taxes/duties (i.e. the amount of taxes/duties payable minus eligible credit of taxes / duties paid on inputs / input services) will be to the account of ONGC.</p> <p>The bidder(s) will indicate separately in their bid the amount with exact rate of Customs Duty and the applicable item of customs tariff under which it is covered. Similarly the amount of Excise Duty and VAT/Sales Tax on ultimate finished product, as applicable at bidding stage, will be shown separately in the bid.</p> <p>Wherever the scope of supply involves rendering of any service alongwith supply of goods/materials, then bidder shall quote separate break-up for cost of goods and cost of services and accordingly quote Service Tax as applicable</p>	<p>closing date of tender shall be to ONGC's account.</p> <p>In the event of introduction of any new legislation or any change or amendment or enforcement of any Act or Law, rules or regulations of Government of India or State Government or Public Body which becomes effective after the date of tender closing, but within the contractual delivery/completion period, any variation in the value of supply order / contract due to any increase / decrease in the rate of taxes/duties on supply of goods and/or services will be to the account of ONGC. Any claim or reduction on account of any increase / decrease in the rate of taxes/duties on supply of goods and/or services shall be accompanied with undertaking that the provisions of anti-profiteering clause under GST Act have been complied with.</p> <p>The bidder(s) will indicate separately in their bid the HSN code of Material, applicable GST Rate and amount of GST on supply of goods and/or services, as applicable at bidding stage.</p> <p>Wherever the scope of supply involves rendering of services like installation / commissioning, training, AMC etc. along with supply of goods/materials and the value of the same has been sought separately, then the bidder</p>

Para No.	Existing Provision	Proposed modified provisions
	<p>for the taxable services covered under scope of supply, clearly indicating the rate and the amount of Service Tax included in the bid and the classification of the respective service (as per Service Tax rules) under which the Service Tax is payable.</p> <p>In case, the above information subsequently proves wrong, incorrect or misleading:-</p> <p>a) ONGC will have no liability to reimburse the difference in the duty/tax, if the finally assessed amount is on the higher side.</p> <p>b) ONGC will have the right to recover the difference in case the rate of duty/tax finally assessed is on the lower side.</p> <p>Any increase in 'net impact' of any variation in Excise Duty/VAT/Sales Tax/Customs Duty/Service Tax or introduction of any new taxes/duties/levy by the Govt. of India or State Government(s) or Public Body, during extended period of the contract / supply order will be to SUPPLIER's / Contractor's account where such an extension in delivery of the material / completion of the project is due to the delay attributable to the SUPPLIER/ Contractor. However, any decrease in 'net impact' of any variation in Excise Duty / VAT / Sales Tax / Custom Duty / Service Tax during extended period of the contract/ supply order will be to the account of ONGC.</p>	<p>should quote separate break-up for cost of goods and/or services and accordingly quote GST on the cost of goods and/or services as applicable.</p> <p>In case, the above information subsequently proves wrong, incorrect or misleading:-</p> <p>a) ONGC will have no liability to reimburse the difference in the GST, if the finally assessed amount is on the higher side.</p> <p>b) ONGC will have the right to recover the difference in case the rate of GST finally assessed is on the lower side.</p> <p>Any increase in the rate of taxes & duties on supply of goods and / or services to ONGC or introduction of any new taxes/duties/levy by the Govt. of India or State Government(s) or Public Body, during extended period of the contract / supply order will be to SUPPLIER's / Contractor's account where such an extension in delivery of the material / completion of the project is due to the delay attributable to the SUPPLIER/ Contractor. However, any decrease in the rate of taxes and duties on supply of goods and/or services to ONGC during extended period of the contract/ supply order will be to the account of ONGC.</p>
11.3.2	For Services received by ONGC in India from a Service provider from outside India, who does not have any fixed	deleted

Para No.	Existing Provision	Proposed modified provisions
	<p>establishment or permanent address in India, since the liability to pay Service Tax lies with ONGC, such Bidder shall not include Service Tax in the quoted prices, but shall submit a declaration to the effect that they do not have any fixed establishment or permanent address in India. However, at the time of evaluation of bids, Service tax as applicable shall be loaded on the taxable portion of services (or, on entire quoted / Contract value, if separate price break-up of taxable services and material to be supplied is not given).</p>	
11.5(a)	<p>CONCESSIONS PERMISSIBLE UNDER STATUTES</p> <p>Bidder, while quoting against this tender, must take cognizance of all concessions permissible under the statutes including the benefit under Central Sale Tax Act, 1956, failing which it will have to bear extra cost where Bidder does not avail exemptions/concessional rates of levies like customs duty, excise duty, VAT/sales tax, service tax etc. ONGC will not take responsibility towards this. However, ONGC may provide necessary assistance, wherever possible, in this regard.</p> <p>Bidders must also consider benefits of CENVAT credit under the CENVAT Credit Rules 2008 as amended from time to time, for excise duty, service tax etc against their Input materials/Services, while quoting the prices. Similarly, the benefits of input VAT credit against their Input materials, under the relevant VAT Act of the State, should also be duly considered by the Bidders while quoting the prices.</p>	<p>CONCESSIONS PERMISSIBLE UNDER STATUTES</p> <p>Bidder, while quoting against this tender, must take cognizance of all concessions permissible under the statutes including the benefit under GST legislations, failing which it will have to bear extra cost where bidder does not avail exemptions/concessional rate of GST. ONGC will not take responsibility towards this. However, wherever required and applicable, ONGC shall provide the necessary documents as required under the notification (s) for the bidders to obtain such concessions.</p> <p>Bidders must also consider benefits of input tax credit under the GST legislations, as amended from time to time on Input goods/Capital goods / Input Services, while quoting the prices.</p>

Para No.	Existing Provision	Proposed modified provisions
11.5 (b)	<p>Undertaking to provide necessary documents, for enabling ONGC to avail Input VAT credit and CENVAT credit benefits (wherever applicable),</p> <p>Further, the Bidders shall undertake to provide all the necessary certificates / documents for enabling ONGC to avail Input VAT credit and CENVAT credit benefits (wherever applicable), in respect of the payments of VAT, Excise Duty, Service Tax etc. which are payable against the contract (if awarded). The Supplier should provide tax invoice issued under Central Excise rule-11 (indicating Education Cess and Secondary & Higher Education Cess) for Excise Duty and tax invoice under respective State VAT Act for VAT separately for the indigenous goods and tax invoice issued under rule-4A of Service Tax for the Services (if any form part of supply).</p>	<p>Undertaking to provide necessary documents, for enabling ONGC to avail Input tax credit benefits under GST legislation(Not applicable for bidder under composition levy of the GST legislation).</p> <p>Further, the Bidders shall undertake to provide all the necessary compliances / invoice for enabling ONGC to avail Input tax credit benefits, in respect of the payments of GST which are payable against the contract (if awarded). The Supplier should provide tax invoice issued under GST legislations.</p> <p>The Bidders should upload the details of the invoices raised on ONGC on the GST Network within the prescribed time limits and undertake to adhere to all other compliances under the GST regulations/ legislations.</p> <p>In case any credit, refund or other benefit is denied or delayed to ONGC due to any non-compliance of GST legislation by the bidder such as failure to upload the details of the supply on the GSTN portal, failure to pay GST to the Government or due to non-furnishing or furnishing of incorrect or incomplete documents/ information by the bidder, the bidder would reimburse the loss to ONGC and/ or ONGC may recover the same, but not limited to, the tax loss, interest and penalty.</p>
12.1	<p>The Bidders are to quote firm prices. They may bid in any currency (including Indian Rupees). Payment will be made accordingly. However, the payment towards excise duty and sales tax (on the ultimate finished product) will be</p>	<p>The Bidders are to quote firm prices. They may bid in any currency (including Indian Rupees). Payment will be made accordingly. However, the payment towards GST will be made by ONGC in Indian Rupees as per actuals. For</p>

Para No.	Existing Provision	Proposed modified provisions
	<p>made by ONGC in Indian Rupees as per actuals. For this purpose, the amount of Excise/ Sales tax paid as per the invoice signed by the officer duly authorised for this purpose will be taken into account.</p> <p>In case of statutory changes in the rates of customs duty, the difference in amount of customs duty will be paid by ONGC to the Indian party (or vice versa) in Indian rupees, as per actuals against documentary evidence of Custom's assessed and paid Bill of Entry.</p> <p>The freight and insurance elements must be quoted by Indian bidders in Indian Rupees only and payment will be made accordingly.</p> <p>Currency once quoted will not be allowed to be changed.</p>	<p>this purpose, the amount of GST paid as per the invoice signed by the officer duly authorized for this purpose will be taken into account.</p> <p>Deleted</p> <p>The freight and insurance elements must be quoted by Indian bidders in Indian Rupees only and payment will be made accordingly.</p> <p>Currency once quoted will not be allowed to be changed.</p>
13.2	<p>INDIAN BIDDERS</p> <p>100% payment subject to prior satisfactory inspection and proof of despatch provided conditions laid down vide sub paras (a) to (c) below are fulfilled:-</p> <p>(a) For all orders (including development orders) exceeding Rs.1.00 lakh, security deposit/performance bond @ 10% of the value of order in all cases with the exception of contracts for Turnkey construction and platforms etc. for which security deposit/performance bond</p>	<p>BIDDERS</p> <p>100% payment subject to prior satisfactory inspection and proof of dispatch provided conditions laid down vide sub-paras (a) to (c) below are fulfilled:-</p> <p>(a) For all orders (including development orders) exceeding Rs.1.00 lakh, security deposit/performance bond @ 12.2% of the value of order in all cases with the exception of contracts for Turnkey construction and platforms etc. for which security deposit/performance bond</p>

Para No.	Existing Provision	Proposed modified provisions
	@ 10% of the value of the order has been furnished.	@ 12.2% of the value of the order has been furnished.
13.4 13.4-7	<p>MODE OF PAYMENT:</p> <p>In all cases, except the cases involving payment through 'Letter of Credit' or payment in Foreign currency, ONGC shall make payments only through Electronic Payment mechanism (viz. NEFT/RTGS /ECS). Bidders should invariably provide the following particulars alongwith their offers:</p> <p>TIN/Sales Tax Registration Number (for supply of Goods) and Service Tax Registration Number (for supply of Services), as applicable.</p>	<p>MODE OF PAYMENT:</p> <p>In all cases, except the cases involving payment through 'Letter of Credit' or payment in Foreign currency, ONGC shall make payments only through Electronic Payment mechanism (viz. NEFT/RTGS /ECS). Bidders should invariably provide the following particulars along with their offers:</p> <p>GST registration number.</p>
14.0	CONCESSIONAL RATE OF CUSTOMS DUTY/EXCISE DUTY/ SALES TAX	CONCESSIONAL RATE OF Custom Duty/GSTON GOODS TO BE SUPPLIED TO ONGC
14.1	<p>In terms of Notification No.12/2012-Customs dated 17.03.2012,(as amended from time to time), imports of the items specified in List 34of the Notification are fully exempted from payment of Customs Duty subject to conditions specified therein. However, this is subject to change as per government guideline and the provisions ruling at the time of bid (price bid in case of 2 bid system) opening will be applicable.</p>	<p>In terms of Sl. No. 404 of the Customs Notification No.50/2017-Cus dated 30.06.2017, imports of the items specified in List 33of the Notification are subject to levy of concessional rate of customs duty @5% (BCD Nil & IGST @5%)subject to conditions specified therein (Condition No. 48). However, this is subject to change as per Government guidelines and the provisions ruling at the time of tender closing will be applicable.</p> <p>Similarly, the domestic supply of such goods would attract 5% GST (i.e. IGST or CGST & SGST/UTSGT) on submission of EC in terms of GST Notification No. 03/2017.</p>

Para No.	Existing Provision	Proposed modified provisions
14.5	ONGC is registered under the Central Sale Tax Act and is entitled to avail concessional rate of Central Sales tax against form `C' in respect of inter-state purchases.	-Deleted-
14.7	<p>No sales tax will be paid on the Excise Duty component of the sale price where Excise Duty is to be refunded to the Supplier / Manufacturer under Deemed Export Benefit Scheme.”</p> <p>Note: These provisions are incorporated pursuant to the judgement proclaimed by honourable Supreme Court in Commissioner of Sales Tax, UP Vs Indian Aluminium Cables Ltd., (1999)8 Supreme Court Cases 586</p>	-Deleted-
19.	<p>OFFERS FROM INDIGENOUS MANUFACTURERS.</p> <p>Indigenous manufacturers quoting against this tender should clearly indicate:-</p> <p style="text-align: center;">v) Sales Tax Registration.</p>	<p>OFFERS FROM INDIGENOUS MANUFACTURERS.</p> <p>Indigenous manufacturers quoting against this tender should clearly indicate:-</p> <p style="text-align: center;">v) GST Registration.</p>
25.4	The Bidders not covered under Para 25.2 above must enclose with their offer (in case of two bid system, with techno-commercial bid) bid security. The amount for bid security has been indicated at Sl. No. 8 of "Invitation For Bid" (to be supplied separately with each tender). The Bid Security shall be denominated by the foreign bidders in any foreign currency in which they quote prices.	The Bidders not covered under Para 25.2 above must enclose with their offer (in case of two bid system, with techno-commercial bid) bid security. The amount for bid security has been indicated at Sl. No. 8 of "Invitation For Bid" (to be supplied separately with each tender). The Bid Security shall be denominated by the foreign bidders in any foreign currency in which they quote prices.
25.8(d)	(Applicable for tenders above Rs. 1 crore) If the Bidder has been disqualified from the tender process prior to the	(Applicable for tenders above Rs. 1 crore) If the Bidder has been disqualified from the tender process prior to the

Para No.	Existing Provision	Proposed modified provisions
	award of contract according to the provisions under Section 3 of Integrity Pact. ONGC shall be entitled to demand and recover from bidder Liquidated damages amount by forfeiting the EMD/ Bid security (Bid Bond) as per section 4 of Integrity Pact.	award of contract according to the provisions under Section 3 of Integrity Pact. ONGC shall be entitled to demand and recover from bidder Liquidated damages amount plus GST thereon, by forfeiting the EMD/ Bid security (Bid Bond) as per section 4 of Integrity Pact.
APPEN DIX – 5 CHECK LIST GROUP `B'	2. Whether details of your registration under Sale Tax/Central Sales Tax have been indicated in the offer ? Yes No	2. Whether details of your registration under GST have been indicated in the offer ? Yes No
APPEN DIX – 5 CHECK LIST GROUP `B'	3. Whether the Bidder has quoted after taking into account various incentives and concessions granted to them for supplies to ONGC, like facility to import raw material and components on concessional rate of customs duty, Deemed Export Benefits, etc. ? Yes No Not applicable	3. Whether the Bidder has quoted after taking into account various incentives and concessions granted to them for supplies to ONGC, like facility to import raw material and components on concessional rate of customs duty, Input Tax Credit, etc. ? Yes No Not applicable
APPEN DIX - 8 BIDDER 'S INFORMATION PROFORMA	8. Sales Tax Registration No. if any: 9. Central Sales Tax Registration No. if any:	8. Goods and Services Tax Registration No.(GSTIN) if any: 9.deleted

General Contract Conditions (Annexure-II)

Para No.	Existing Provision	Proposed Modified provisions
9.1	<p>No Performance security or in lieu thereof performance bond is necessary for purchase upto Rs. 1.00 lakh. Also performance security or in lieu thereof performance bond is not necessary for buys of spares or stores/capital items/ equipment of proprietary nature from original equipment manufacturers/ distributors/ sole selling agents/ authorised dealers. In other cases (including the development orders) the successful Bidder, within 15 (fifteen) days from the date of issue of LOA/NOA from the Purchaser, will be required to send Performance Security in the form of Bank Draft or in lieu thereof, Performance Bond for 10% of the contract value in the form of Bank Guarantee (or in the form of Letter of Credit,) as per format at Appendix 1. Detailed P.O. shall be placed only after receipt of acceptable Contract Security (i.e. Security Deposit/Performance Bond).</p> <p>The bidders will give Bank Guarantee from any of the following categories of Banks:</p>	<p>No Performance security or in lieu thereof performance bond is necessary for purchase upto Rs. 1.00 lakh. Also performance security or in lieu thereof performance bond is not necessary for buys of spares or stores/capital items/ equipment of proprietary nature from original equipment manufacturers/ distributors/ sole selling agents/ authorised dealers. In other cases (including the development orders) the successful Bidder, within 15 (fifteen) days from the date of issue of LOA/NOA from the Purchaser, will be required to send Performance Security in the form of Bank Draft or in lieu thereof, Performance Bond for 12.2% of the contract value in the form of Bank Guarantee (or in the form of Letter of Credit,) as per format at Appendix 1. Detailed P.O. shall be placed only after receipt of acceptable Contract Security (i.e. Security Deposit/Performance Bond).</p> <p>The bidders will give Bank Guarantee from any of the following categories of Banks:</p>
13.	<p>FAILURE AND TERMINATION CLAUSE/LIQUIDATED DAMAGES CLAUSE</p> <p>Time and date of delivery shall be the essence of the contract., available to him to recover damages for breach of the contract :</p> <p>(d) no provisions exist</p>	<p>FAILURE AND TERMINATION CLAUSE/LIQUIDATED DAMAGES CLAUSE</p> <p>Time and date of delivery shall be the essence of the contract., available to him to recover damages for breach of the contract :</p> <p>(d) The applicable GST on the LD shall have to be borne by the contractor. Accordingly, the liquidated damages</p>

Para No.	Existing Provision	Proposed Modified provisions
		shall be recovered from the contractor along with applicable GST.
34.0	<p>PAYMENT OF EXCISE DUTY, VAT/SALES TAX (ON ULTIMATE PRODUCTS), CUSTOMS DUTY (FOR INDIAN BIDDERS) AND SERVICE TAX (ON TAXABLE SERVICES, IF ANY).</p> <p>Payment of Excise Duty, VAT/Sales Tax (on ultimate products), Customs Duty (for Indian Bidders) and Service Tax (on taxable services, if any, which is part of scope of supply), as applicable on the closing date of tender will be to SUPPLIER's / Contractor's account. In the case of "Two Bid" system where revised price bids are permitted after techno-commercial discussions, payment of these charges, as applicable on closing day of revised price bid, will be to SUPPLIER's/ Contractor's account.</p> <p>In the event of introduction of any new legislation or any change or amendment or enforcement of any Act or Law, rules or regulations of Government of India or State</p>	<p>PAYMENT OF GST (ON ULTIMATE SUPPLY OF GOODS AND/OR SERVICES)(FOR INDIAN BIDDERS)</p> <p>'GST legislations' means any or all of the following legislations as may be applicable to the Bidder and ONGC:</p> <ul style="list-style-type: none"> i. the Central Goods & Services Tax Act, 2017; ii. the Integrated Goods & Services Act, 2017; iii. the Union Territory Goods & Services Tax Act, 2017; iv. the Goods & Services Tax (Compensation to States) Act, 2017; v. the respective State Goods & Service Tax Acts' vi. the Customs Act and the Customs Tariff Act vii. <p>Payment of GST (on ultimate supply of goods and/or services, as applicable on the closing date of tender will be to SUPPLIER's / Contractor's account.</p> <p>In the event of introduction of any new legislation or any change or amendment or enforcement of any Act or Law, rules or regulations of Government of India or State</p>

Para No.	Existing Provision	Proposed Modified provisions
	<p>Government or Public Body which becomes effective after the date of submission of Price Bid but within the contractual delivery/completion period, the 'net impact' of any variation (both plus and minus) in the value of supply order / contract through increased / decreased liability of taxes/duties (i.e. the amount of taxes/duties payable minus eligible credit of taxes / duties paid on inputs / input services) will be to the account of ONGC.</p> <p>Any increase in 'net impact' of any variation in Excise Duty/VAT/Sales Tax/Customs Duty/Service Tax or introduction of any new taxes/duties/levy by the Govt. of India or State Government(s) or Public Body, during extended period of the contract / supply order will be to SUPPLIER's / Contractor's account where such an extension in delivery of the material / completion of the project is due to the delay attributable to the SUPPLIER/ Contractor. However, any decrease in 'net impact' of any variation in Excise Duty / VAT / Sales Tax / Custom Duty / Service Tax during extended period of the contract/ supply order will be to the account of ONGC.</p>	<p>Government or Public Body which becomes effective after the date of tender closing, but within the contractual delivery/completion period, any variation in the value of supply order / contract due to any increase / decrease in the rate of taxes/duties on supply of goods and/or services will be to the account of ONGC. Any claim or reduction on account of any increase / decrease in the rate of taxes/duties on supply of goods and/or services shall be accompanied with undertaking that the provisions of anti-profiteering clause under GST Act have been complied with.</p> <p>Any increase in the rate of taxes & duties on supply of goods and / or services to ONGC or introduction of any new taxes/duties/levy by the Govt. of India or State Government(s) or Public Body, during extended period of the contract / supply order will be to SUPPLIER's / Contractor's account where such an extension in delivery of the material / completion of the project is due to the delay attributable to the SUPPLIER/ Contractor. However, any decrease in the rate of taxes and duties on supply of goods and/or services to ONGC during extended period of the contract/ supply order will be to the account of ONGC.</p>
34.1	<p>SUPPLIER shall provide all the necessary certificates / documents for enabling ONGC to avail Input VAT credit and CENVAT credit benefits , in respect of the payments of VAT, Excise Duty, Service Tax etc. which are payable against the contract. The SUPPLIER should provide tax invoice issued under Central Excise rule-11 (indicating <u>excise duty</u>, education cess and Secondary & Higher</p>	<p>SUPPLIER shall provide all the necessary compliances / Invoice / documents for enabling ONGC to avail Input tax credit benefits, in respect of the payments of GST which are payable against the contract. The SUPPLIER should provide tax invoice issued under GST legislations read with the GST (Tax Invoice, Credit and Debit Notes) Rules for the Services and/or Goods. Payment towards GST</p>

Para No.	Existing Provision	Proposed Modified provisions
	<p>Education Cess) for Excise Duty and tax invoice under respective State VAT Act for VAT separately for the indigenous goods. For the Services (if any) forms part of the supply, SUPPLIER should also provide tax invoice issued under rule-4A of Service Tax Rules (indicating service tax education cess and Secondary & Higher Education Cess). Payment towards the components of Excise Duty, VAT, CVD, SAD, Service Tax etc shall be released by ONGC only against appropriate documents ie tax invoice/Bill of entry for availing CENVAT / VAT credit (as applicable).</p> <p>The tax invoices as per above provisions should invariably contain the following particulars:</p> <ul style="list-style-type: none"> (i) Name, Address and the Registration Number (under the relevant Tax Rules) of the SUPPLIER (ii) Name and Address of the Purchaser (Address of ONGC) (iii) Description, Classification and Value of goods / taxable services and the amount of applicable tax (i.e. VAT / Excise Duty / Service tax – separately indicating education cess and Secondary & Higher Education Cess, wherever applicable). <p>In case of imported goods, contractor/supplier is required to provide original Bill of entry or copy of Bill of Entry duly</p>	<p>shall be released by ONGC only against appropriate document i.e. tax invoice for availing Input tax credit (Not applicable for the bidder who are under composition levy).</p> <p>The tax invoices as per above provisions should contain all the particulars as required under the invoicing rules under the GST legislations, including, but not limited to the following:</p> <ul style="list-style-type: none"> (i) Name, Address and the GST Registration Number (under the relevant Tax Rules) of the SUPPLIER (ii) Name and Address and GST Registration Number of the Purchaser (Address of ONGC) (iii) HSN or SAC of goods or services, respectively (iv) Description, Classification and Value of goods / services and the amount of applicable tax(i.e. IGST or CGST and SGST/UTGST and cess). (v) Contractor should mention the Place of supply in its

Para No.	Existing Provision	Proposed Modified provisions												
	<p>attested by Custom authority which is required for availing CENVAT Credit.</p> <p>34.2 While submitting the invoice for payment, CONTRACTOR should submit the following details / statement as an attachment to the invoice:</p> <table border="1" data-bbox="321 738 907 1421"> <tbody> <tr> <td data-bbox="321 738 384 834">a.</td> <td data-bbox="384 738 646 834">Cost of Service</td> <td data-bbox="646 738 907 834">Rs. _____</td> </tr> <tr> <td data-bbox="321 834 384 1073">b.</td> <td data-bbox="384 834 646 1073">Service Tax/Excise Duty (Central Levy)/VAT (state Levy), as applicable</td> <td data-bbox="646 834 907 1073">Rs. _____</td> </tr> <tr> <td data-bbox="321 1073 384 1279">c.</td> <td data-bbox="384 1073 646 1279">Total amount including Service Tax/Excise Duty/VAT (i.e. a+b)</td> <td data-bbox="646 1073 907 1279">Rs. _____</td> </tr> <tr> <td data-bbox="321 1279 384 1421">d.</td> <td data-bbox="384 1279 646 1421">Less: CENVAT Credit / VAT Credit, legally becomes</td> <td data-bbox="646 1279 907 1421">Rs. _____</td> </tr> </tbody> </table>	a.	Cost of Service	Rs. _____	b.	Service Tax/Excise Duty (Central Levy)/VAT (state Levy), as applicable	Rs. _____	c.	Total amount including Service Tax/Excise Duty/VAT (i.e. a+b)	Rs. _____	d.	Less: CENVAT Credit / VAT Credit, legally becomes	Rs. _____	<p>invoice as per GST Legislations</p> <p>Note: Bidder who is under composition levy of the GST legislation would raise Bill of supply instead of Tax invoice which will have GSTIN of supplier as well as ONGC.</p> <p>Deleted</p>
a.	Cost of Service	Rs. _____												
b.	Service Tax/Excise Duty (Central Levy)/VAT (state Levy), as applicable	Rs. _____												
c.	Total amount including Service Tax/Excise Duty/VAT (i.e. a+b)	Rs. _____												
d.	Less: CENVAT Credit / VAT Credit, legally becomes	Rs. _____												

Para No.	Existing Provision			Proposed Modified provisions
		available due to Change in Law [alongwith details of disclosure as per clause ___ (i.e. 34.3 in BL/01 & 27.3 in BL/02) below].		
	e.	Net payable by ONGC	Rs. _____	
34.3	<p>In order to ascertain the net impact of the revisions / enactment of various provisions of taxes / duties, the SUPPLIER is liable to provide following disclosure to CORPORATION:</p> <p>(i) Details of Inputs (material/consumable) used/required in manufacturing / supplying the ordered materials, including estimated monthly value of input and excise duty/CVD paid/payable on purchase of inputs.</p> <p>(ii) Details of each of the input services used/required in manufacturing / supplying the ordered materials, including estimated monthly value of input service and service tax amount.</p>			Any claim or reduction on account of change in rate of taxes and duties on supply of goods and / or services to ONGC shall be accompanied with undertaking that the provisions of anti-profiteering clause under GST Act have been complied with.
35.	<p>CONCESSIONS PERMISSIBLE UNDER STATUTES</p> <p>35.1 The supplier/Contractor must take cognizance of all concessions permissible under the statutes including the</p>			<p>CONCESSIONS PERMISSIBLE UNDER STATUTES</p> <p>35.1 The supplier/Contractor must take cognizance of all</p>

Para No.	Existing Provision	Proposed Modified provisions
	<p>benefit under Central Sales tax Act, 1956, failing which he will have to bear extra cost where SUPPLIER/Contractor does not avail concessional rates of levies like customs duty, sales tax, etc. ONGC does not take any responsibility towards this. However, ONGC may provide necessary assistance wherever possible, in this regard.</p>	<p>concessions permissible under the statutes including the benefit under GST legislations, failing which he will have to bear extra cost where SUPPLIER/Contractor does not avail concessional rates of levies like customs duty and GST under GST legislations. ONGC does not take any responsibility towards this. However, wherever required and applicable, ONGC shall provide the necessary documents as required under the notification (s) for the bidders to obtain such concessions</p>
36.1.1	<p>DEEMED EXPORT BENEFITS</p> <p>The supply order is placed under Deemed Export Benefits Scheme proclaimed by the Govt. at para 7.02(f) read with Para 7.03 of FTP-2015-20. However, ONGC will not accept any liability on this account for any changes in the policy during the execution of supply order / contract.</p> <p>36.1.2 “The domestic bidders are requested to check the latest position on the subject on their own and in the event of any increase in the Customs and Excise Duty due to change/abolition of the Deemed Export Benefits (DEB), within contractual delivery, ONGC shall reimburse the same to the supplier at actuals on submission of documentary proof of such payments having been made. The bidder must specify in their bid the import content (quantity and value wise), and the item number in the Customs Manual under which the raw material is to be imported by them. However, in case of any increase in Customs/Excise duty due to change/abolition of DEB beyond the original contractual delivery/completion date, ONGC will not pay / reimburse such increase in Customs and Excise duty. In the event of any decrease in the</p>	<p align="center">-deleted-</p>

Para No.	Existing Provision	Proposed Modified provisions
	<p>Customs Duty and Excise Duty by changing the DEB by the Govt., the supplier shall pass on such decrease to ONGC immediately. The reimbursement (from either party) shall only be limited to the payment of Customs Duty/Excise Duty, and not for any other benefit under Deemed Exports to the contractor/supplier.”</p>	
<p>39.1</p> <p>39.1- (A)(a)</p> <p>39.1- (A)(d)</p>	<p>The terms of payment shall be as stipulated in main body of the purchase order.</p> <p>The original invoice should accompany the following documents/details:</p> <p>(An indicative list of documents is given below. Tender Committee should deliberate on the same and select the appropriate documents as applicable for the respective case and incorporate the same suitably in the Bid document / Purchase Order, after making necessary additions/deletions.)</p> <p>(A) Applicable for cases involving payment through Bank against proof of dispatch & satisfactory inspection:</p> <p>Copy of valid registration certificate under the VAT/Sales Tax rules. (Copy of valid registration certificate under the Service Tax rules, if applicable, in cases where supply involves rendering of any service also).</p> <p>Tax Invoice (Original and duplicate) issued under relevant rules Central Excise, respective State VAT Act and Service Tax (as applicable), clearly indicating rates and amount of</p>	<p>The terms of payment shall be as stipulated in main body of the purchase order.</p> <p>The original invoice should accompany the following documents/details:</p> <p>(An indicative list of documents is given below. Tender Committee should deliberate on the same and select the appropriate documents as applicable for the respective case and incorporate the same suitably in the Bid document / Purchase Order, after making necessary additions/deletions.)</p> <p>(A) Applicable for cases involving payment through Bank against proof of dispatch & satisfactory inspection:</p> <p>Copy of valid registration certificate under the GST legislations).</p> <p>Tax Invoice (Original and duplicate) issued under relevant GST legislations/rules indicating rates and amount of various taxes/ duties shown separately, etc.</p>

Para No.	Existing Provision	Proposed Modified provisions
39.1-(A)e	<p>various taxes/ duties shown separately).</p> <p>Proof of despatch (RR/GCN/LR etc.) freight paid/ to be billed basis (as per terms of delivery).</p>	<p>Proof of dispatch (RR/GCN/LR/e-way bill etc.) freight paid/ to be billed basis (as per terms of delivery).</p>
39.1-(A)(k)	<p>Details / statement showing cost of services, service tax etc. as per clause 34.2 above (alongwith details of disclosure as per clause 34.3).</p>	<p>Deleted</p>
39.1-(B)(a)	<p>Copy of of valid registration certificate under the VAT/Sales Tax rules. (Copy of valid registration certificate under the Service Tax rules, if applicable, in cases where supply involves rendering of any service also).</p>	<p>Copy of valid registration certificate under the GST legislations).</p>
39.1-(B)(d)	<p>Tax Invoice (Original and duplicate) issued under relevant rules Central Excise, respective State VAT Act and Service Tax (as applicable), clearly indicating rates and amount of various taxes/ duties shown separately).</p>	<p>Tax Invoice (Original and duplicate) issued under relevant GST legislations/ rules indicating rates and amount of various taxes/ duties shown separately, etc.</p>
39.1-B(j)	<p>Details / statement showing cost of services, service tax etc. as per clause 34.2 above (alongwith details of disclosure as per clause 34.3).</p>	<p>Deleted</p> <p>Note: Bidder who is under composition levy of the GST legislation would raise Bill of supply instead of Tax invoice which will have GSTIN of supplier as well as ONGC.</p>

Statement showing existing vis-à-vis modified provisions of Standard Booklet No. ONGC/MM/02.

Instructions to Bidders (Annexure-I)

Para No.	Existing Provision	Proposed modified provisions
10.1	The bid prepared by the Bidder shall comprise the following components, duly completed:	The bid prepared by the Bidder shall comprise the following components, duly completed:
10.1(r)	Bidders should submit copy of valid registration certificate under the VAT/Sales Tax rules. Further, wherever the scope of supply involves rendering of any taxable service alongwith supply of goods/materials, the Bidder should submit copy of a valid registration certificate issued by concerned authorities of Service Tax department. In case the registration certificate for the quoted category of service is not available at the time of submission of offer, an undertaking should be furnished for submission of copy of requisite service tax registration certificate along with the first invoice submitted for payment against the purchase order.	Bidders should be registered under GST law and submit copy of valid registration certificate.
11.3	Payment of Excise Duty and VAT/Sales Tax (on ultimate products) and Customs Duty (for Indian Bidders) and payment of Service Tax on taxable services.	Payment of GST (on supply of Goods and/or Services) ‘GST legislations’ means any or all of the following legislations as may be applicable to the Bidder and ONGC: (i) the Central Goods & Services Tax Act, 2017; (ii) the Integrated Goods & Services Act, 2017; (iii) the Union Territory Goods & Services Tax Act, 2017;

Para No.	Existing Provision	Proposed modified provisions
		<ul style="list-style-type: none"> (iv) the Goods & Services Tax (Compensation to States) Act, 2017; (v) the respective State Goods & Service Tax Acts' (vi) the Customs Act and the Customs Tariff Act
11.3.1	<p>Payment of Excise Duty, VAT/Sales Tax (on ultimate products), Customs Duty (for Indian Bidders) and Service Tax (on taxable services, if any, which is part of scope of supply), as applicable on the closing date of tender will be to SUPPLIER's / Contractor's account. In the case of "Two Bid" system where revised price bids are permitted after techno-commercial discussions, payment of these charges, as applicable on closing day of revised price bid, will be to SUPPLIER's/ Contractor's account.</p> <p>In the event of introduction of any new legislation or any change or amendment or enforcement of any Act or Law, rules or regulations of Government of India or State Government or Public Body which becomes effective after the date of submission of Price Bid/revised priced bid, as the case may be, as indicated above, but within the contractual delivery/completion period, the 'net impact' of any variation (both plus and minus) in the value of supply order / contract through increased / decreased liability of taxes/duties (i.e. the amount of taxes/duties payable minus eligible credit of taxes / duties paid on inputs / input services) will be to the account of ONGC.</p>	<p>Payment of GST on supply of Goods and /or Services as applicable on the closing date of tender will be to SUPPLIER's / Contractor's account.</p> <p>In the event of introduction of any new legislation or any change or amendment or enforcement of any Act or Law, rules or regulations of Government of India or State Government or Public Body which becomes effective after the date of tender closing, but within the contractual delivery/completion period, any variation in the value of supply order / contract due to any increase / decrease in the rate of taxes/duties on supply of goods and/or services will be to the account of ONGC. Any claim or reduction on account of any increase / decrease in the rate of taxes/duties on supply of goods and/or services shall be accompanied with undertaking that the provisions of anti-profiteering clause under GST Act have been complied</p>

Para No.	Existing Provision	Proposed modified provisions
	<p>The bidder(s) will indicate separately in their bid the amount with exact rate of Customs Duty and the applicable item of customs tariff under which it is covered. Similarly the amount of Excise Duty and VAT/Sales Tax on ultimate finished product, as applicable at bidding stage, will be shown separately in the bid.</p> <p>Wherever the scope of supply involves rendering of any service alongwith supply of goods/materials, then bidder shall quote separate break-up for cost of goods and cost of services and accordingly quote Service Tax as applicable for the taxable services covered under scope of supply, clearly indicating the rate and the amount of Service Tax included in the bid and the classification of the respective service (as per Service Tax rules) under which the Service Tax is payable.</p> <p>In case, the above information subsequently proves wrong, incorrect or misleading:-</p> <p>a) ONGC will have no liability to reimburse the difference in the duty/tax, if the finally assessed amount is on the higher side.</p> <p>b) ONGC will have the right to recover the difference in case the rate of duty/tax finally assessed is on the lower side.</p> <p>Any increase in 'net impact' of any variation in Excise</p>	<p>with.</p> <p>The bidder(s) will indicate separately in their bid the HSN code of Material, applicable GST Rate and amount of GST on supply of goods and/or services, as applicable at bidding stage.</p> <p>Wherever the scope of supply involves rendering of services like installation / commissioning, training, AMC etc.along with supply of goods/materials and the value of the same has been sought separately, then the bidder shouldquote separate break-up for cost of goods and/or services and accordingly quote GSTon the cost of goods and/or services as applicable.</p> <p>In case, the above information subsequently proves wrong, incorrect or misleading:-</p> <p>a) ONGC will have no liability to reimburse the difference in theGST, if the finally assessed amount is on the higher side.</p> <p>b) ONGC will have the right to recover the difference in case the rate of GST finally assessed is on the lower side.</p> <p>Any increase in the rate of taxes & duties on supply of</p>

Para No.	Existing Provision	Proposed modified provisions
	<p>Duty/VAT/Sales Tax/Customs Duty/Service Tax or introduction of any new taxes/duties/levy by the Govt. of India or State Government(s) or Public Body, during extended period of the contract / supply order will be to SUPPLIER's / Contractor's account where such an extension in delivery of the material / completion of the project is due to the delay attributable to the SUPPLIER/ Contractor. However, any decrease in 'net impact' of any variation in Excise Duty / VAT / Sales Tax / Custom Duty / Service Tax during extended period of the contract/ supply order will be to the account of ONGC.</p>	<p>goods and / or services to ONGC or introduction of any new taxes/duties/levy by the Govt. of India or State Government(s) or Public Body, during extended period of the contract / supply order will be to SUPPLIER's / Contractor's account where such an extension in delivery of the material / completion of the project is due to the delay attributable to the SUPPLIER/ Contractor. However, any decrease the rate of taxes and duties on supply of goods and/or services to ONGC during extended period of the contract/ supply order will be to the account of ONGC.</p>
11.5(a)	<p>CONCESSIONS PERMISSIBLE UNDER STATUTES</p> <p>Bidder, while quoting against this tender, must take cognizance of all concessions permissible under the statutes including the benefit under Central Sale Tax Act, 1956, failing which it will have to bear extra cost where Bidder does not avail exemptions/concessional rates of levies like customs duty, excise duty, VAT/sales tax, service tax etc. ONGC will not take responsibility towards this. However, ONGC may provide necessary assistance, wherever possible, in this regard.</p> <p>Bidders must also consider benefits of CENVAT credit under the CENVAT Credit Rules 2008 as amended from time to time, for excise duty, service tax etc against their Input materials/Services, while quoting the prices. Similarly, the benefits of input VAT credit against their Input materials, under the relevant VAT Act of the State, should also be duly considered by the Bidders while quoting the</p>	<p>CONCESSIONS PERMISSIBLE UNDER STATUTES</p> <p>Bidder, while quoting against this tender, must take cognizance of all concessions permissible under the statutes including the benefit under GST legislations, failing which it will have to bear extra cost where bidder does not avail exemptions/concessional rate of GST. ONGC will not take responsibility towards this. However, wherever required and applicable, ONGC shall provide the necessary documents as required under the notification (s) for the bidders to obtain such concessions.</p> <p>Bidders must also consider benefits of input tax credit under the GST legislations, as amended from time to time on Input goods/Capital goods / Input Services, while quoting the prices.</p>

Para No.	Existing Provision	Proposed modified provisions
	prices.	
11.5 (b)	<p>Undertaking to provide necessary documents, for enabling ONGC to avail Input VAT credit and CENVAT credit benefits (wherever applicable),</p> <p>Further, the Bidders shall undertake to provide all the necessary certificates / documents for enabling ONGC to avail Input VAT credit and CENVAT credit benefits (wherever applicable), in respect of the payments of VAT, Excise Duty, Service Tax etc. which are payable against the contract (if awarded). The Supplier should provide tax invoice issued under Central Excise rule-11 (indicating education cess and Secondary & Higher Education Cess) for Excise Duty and tax invoice under respective State VAT Act for VAT separately for the indigenous goods and tax invoice issued under rule-4A of Service Tax for the Services (if any form part of supply).</p>	<p>Undertaking to provide necessary compliances/Invoices/documents, for enabling ONGC to avail Input tax credit benefits under GST legislation (Not applicable for bidder under composition levy of the GST legislation).</p> <p>Further, the Bidders shall undertake to provide all the necessary compliances / invoice/documents for enabling ONGC to avail Input tax credit benefits, in respect of the payments of GST which are payable against the contract (if awarded). The Supplier should provide tax invoice issued under GST legislations.</p> <p>The Bidders should upload the details of the invoices raised on ONGC on the GST Network within the prescribed time limits and undertake to adhere to all other compliances under the GST regulations/ legislations.</p> <p>In case any credit, refund or other benefit is denied or delayed to ONGC due to any non-compliance of GST legislation by the bidder such as failure to upload the details of the supply on the GSTN portal, failure to pay GST to the Government or due to non-furnishing or furnishing of incorrect or incomplete documents/ information by the bidder, the bidder would reimburse the loss to ONGC and/ or ONGC may recover the same, but not limited to, the tax loss, interest and penalty.</p>

Para No.	Existing Provision	Proposed modified provisions
12.1	<p>BIDDERS</p> <p>100% payment subject to prior satisfactory inspection and proof of despatch provided conditions laid down vide sub paras (a) to (c) below are fulfilled:-</p> <p>(a) For all orders (including development orders) exceeding Rs.1.00 lakh, security deposit/performance bond @ 10% of the value of order in all cases with the exception of contracts for Turnkey construction and platforms etc. for which security deposit/performance bond @ 10% of the value of the order has been furnished.</p>	<p>BIDDERS</p> <p>100% payment subject to prior satisfactory inspection and proof of despatch provided conditions laid down vide sub paras (a) to (c) below are fulfilled:-</p> <p>(a) For all orders (including development orders) exceeding Rs.1.00 lakh, security deposit/performance bond @ 12.2% of the value of order in all cases with the exception of contracts for Turnkey construction and platforms etc. for which security deposit/performance bond @ 12.2% of the value of the order has been furnished.</p>
12.2	<p>MODE OF PAYMENT:</p> <p>In all cases, except the cases involving payment through 'Letter of Credit' or payment in Foreign currency, ONGC shall make payments only through Electronic Payment mechanism (viz. NEFT/RTGS /ECS). Bidders should invariably provide the following particulars alongwith their offers:</p> <p>7. TIN/Sales Tax Registration Number (for supply of Goods) and Service Tax Registration Number (for supply of Services), as applicable.</p>	<p>MODE OF PAYMENT:</p> <p>ONGC shall make payments only through Electronic Payment mechanism (viz. NEFT/RTGS /ECS).</p> <p>Bidders should invariably provide the following particulars alongwith their offers:</p> <p>7. GST registration number.</p>
13.0	<p>CONCESSIONAL RATE OF CUSTOMS DUTY/EXCISE DUTY/ SALES TAX</p>	<p>CONCESSIONAL RATE OF GST ON SUPPLY OF GOODS</p>
13.1	<p>In terms of Notification No.21/2002-cus dated 01.03.2002 (as amended from time to time), imports of the items specified in List 12 of the Notification are fully exempted</p>	<p>In terms of Notification No.3/2017-GST Legislations dated 28.06.2017,(as amended from time to time), of the items specified in List attached in the Notification would</p>

Para No.	Existing Provision	Proposed modified provisions
	from payment of Customs Duty subject to conditions specified therein. However, this is subject to change as per government guideline and the provisions ruling at the time of bid (price bid in case of 2 bid system) opening will be applicable.	attract concessional rate of GST @5%,subject to conditions specified therein. However, this is subject to change as per Government guidelines and the provisions ruling at the time of tender closing will be applicable.
13.5	ONGC is registered under the Central Sale Tax Act and is entitled to avail concessional rate of Central Sales tax against form `C' in respect of inter-state purchases.	Deleted
13.7	<p>No sales tax will be paid on the Excise Duty component of the sale price where Excise Duty is to be refunded to the Supplier / Manufacturer under Deemed Export Benefit Scheme.”</p> <p>Note: These provisions are incorporated pursuant to the judgement proclaimed by honourable Supreme Court in Commissioner of Sales Tax, UP Vs Indian Aluminium Cables Ltd., (1999)8 Supreme Court Cases 586</p>	Deleted.
18	<p>OFFERS FROM INDIGENOUS MANUFACTURERS.</p> <p>Indigenous manufacturers quoting against this tender should clearly indicate:-</p> <p>v) Sales Tax Registration.</p>	<p>OFFERS FROM INDIGENOUS MANUFACTURERS.</p> <p>Indigenous manufacturers quoting against this tender should clearly indicate:-</p> <p>v) GST Registration.</p>
23.8(d)	(Applicable for tenders above Rs. 1 crore) If the Bidder has been disqualified from the tender process prior to the award of contract according to the provisions under Section 3 of Integrity Pact. ONGC shall be entitled to demand and recover from bidder Liquidated damages amount by forfeiting the EMD/ Bid security (Bid Bond) as	(Applicable for tenders above Rs. 1 crore) If the Bidder has been disqualified from the tender process prior to the award of contract according to the provisions under Section 3 of Integrity Pact. ONGC shall be entitled to demand and recover from bidder Liquidated damages amount plus GST thereon, by forfeiting the EMD/ Bid

Para No.	Existing Provision	Proposed modified provisions
	per section 4 of Integrity Pact.	security (Bid Bond) as per section 4 of Integrity Pact.
23.4	The Bidders not covered under Para 23.2 above must enclose with their offer (in case of two bid system, with techno-commercial bid) bid security. The amount for bid security has been indicated at Sl. No. 8 of "Invitation For Bid" (to be supplied separately with each tender).	The Bidders not covered under Para 23.2 above must enclose with their offer (in case of two bid system, with techno-commercial bid) bid security. The amount for bid security has been indicated at Sl. No. 8 of "Invitation For Bid" (to be supplied separately with each tender).

Appendixes to the ITB

APPENDIX -5 CHECK LIST GROUP 'B'	2. Whether details of your registration under Sale Tax/Central Sales Tax have been indicated in the offer ? <input type="checkbox"/> Yes <input type="checkbox"/> No	2. Whether details of your registration under GST have been indicated in the offer ? <input type="checkbox"/> Yes <input type="checkbox"/> No
APPENDIX -5 CHECK LIST GROUP 'B'	3. Whether the Bidder has quoted after taking into account various incentives and concessions granted to them for supplies to ONGC, like facility to import raw material and components on concessional rate of customs duty, Deemed Export Benefits, etc. ? Yes No Not applicable	3. Whether the Bidder has quoted after taking into account various incentives and concessions granted to them for supplies to ONGC, like facility to import raw material and components on concessional rate of customs duty, Input Tax Credit, etc. ? Yes No Not applicable
APPENDIX -8 BIDDER'S INFORMATION PROFORM A	8. Sales Tax Registration No. if any: 9. Central Sales Tax Registration No. if any:	8. Goods and Services Tax Registration No.(GSTN) if any: 9. Deleted

General Contract Conditions (Annexure-II)

Para No.	Existing Provision	Proposed modified provisions
8.1	<p>No Performance Security or in lieu thereof performance bond is necessary for purchase upto Rs. 1.00 lakh. Also performance security or in lieu thereof performance bond is not necessary for buys of spares or stores/capital items/ equipment of proprietary nature from original equipment manufacturers/ distributors/ sole selling agents/ authorised dealers. In other cases (including the development orders) the successful Bidder, within 15 (fifteen) days from the date of issue of LOA/NOA from the Purchaser, will be required to send Performance Security in the form of Bank Draft or in lieu thereof, Performance Bond for 10% of the contract value in the form of Bank Guarantee . Detailed P.O. shall be placed only after receipt of acceptable Contract Security (i.e. Security Deposit/Performance Bond).</p>	<p>No Performance Security or in lieu thereof performance bond is necessary for purchase upto Rs. 1.00 lakh. Also performance security or in lieu thereof performance bond is not necessary for buys of spares or stores/capital items/ equipment of proprietary nature from original equipment manufacturers/ distributors/ sole selling agents/ authorised dealers. In other cases (including the development orders) the successful Bidder, within 15 (fifteen) days from the date of issue of LOA/NOA from the Purchaser, will be required to send Performance Security in the form of Bank Draft or in lieu thereof, Performance Bond for 12.2% of the contract value in the form of Bank Guarantee . Detailed P.O. shall be placed only after receipt of acceptable Contract Security (i.e. Security Deposit/Performance Bond).</p>
12.	<p>FAILURE AND TERMINATION CLAUSE/LIQUIDATED DAMAGES CLAUSE</p> <p>Time and date of delivery shall be the essence of the contract., available to him to recover damages for breach of the contract :</p> <p>(d) no provisions exist</p>	<p>FAILURE AND TERMINATION CLAUSE/LIQUIDATED DAMAGES CLAUSE</p> <p>Time and date of delivery shall be the essence of the contract., available to him to recover damages for breach of the contract :</p> <p>(d) The applicable GST on the LD shall have to be borne by the contractor. Accordingly, the liquidated damages shall be recovered from the contractor along with applicable GST.</p>

Para No.	Existing Provision	Proposed modified provisions
27.0	<p>PAYMENT OF EXCISE DUTY, VAT/SALES TAX (ON ULTIMATE PRODUCTS), CUSTOMS DUTY (FOR INDIAN BIDDERS) AND SERVICE TAX (ON TAXABLE SERVICES, IF ANY).</p> <p>Payment of Excise Duty, VAT/Sales Tax (on ultimate products), Customs Duty (for Indian Bidders) and Service Tax (on taxable services, if any, which is part of scope of supply), as applicable on the closing date of tender will be to SUPPLIER's / Contractor's account. In the case of "Two Bid" system where revised price bids are permitted after techno-commercial discussions, payment of these charges, as applicable on closing day of revised price bid, will be to SUPPLIER's/ Contractor's account.</p> <p>In the event of introduction of any new legislation or any change or amendment or enforcement of any Act or Law, rules or regulations of Government of India or State Government or Public Body which becomes effective after the date of submission of Price Bid but within the contractual delivery/completion period, the '<u>net impact</u>' of any variation (both plus and minus) in the value of supply order / contract through increased / decreased liability of taxes/duties (i.e. the amount of taxes/duties payable minus eligible credit of taxes / duties paid on inputs / input services) will be to the account of ONGC.</p>	<p>PAYMENT OF GST ON SUPPLY OF GOODS AND/OR SERVICES</p> <p>'GST legislations' means any or all of the following legislations as may be applicable to the Bidder and ONGC:</p> <ul style="list-style-type: none"> - the Central Goods & Services Tax Act, 2017; - the Integrated Goods & Services Act, 2017; - the Union Territory Goods & Services Tax Act, 2017; - the Goods & Services Tax (Compensation to States) Act, 2017; - the respective State Goods & Service Tax Acts' - the Customs Act and the Customs Tariff Act <p>Payment of GST (on supply of Goods and/or services as applicable on the closing date of tender will be to SUPPLIER's / Contractor's account.</p> <p>In the event of introduction of any new legislation or any change or amendment or enforcement of any Act or Law, rules or regulations of Government of India or State Government or Public Body which becomes effective after the date of tender closing, but within the contractual delivery/completion period, any variation in the value of supply order / contract due to any increase / decrease in the rate of taxes/duties on supply of goods and/or services will be to the account of ONGC. Any claim or reduction on account of any increase / decrease in the rate of taxes/duties on supply of goods and/or services shall be accompanied with undertaking that the provisions of</p>

Para No.	Existing Provision	Proposed modified provisions
	<p>Any increase in 'net impact' of any variation in Excise Duty/VAT/Sales Tax/Customs Duty/Service Tax or introduction of any new taxes/duties/levy by the Govt. of India or State Government(s) or Public Body, during extended period of the contract / supply order will be to SUPPLIER's / Contractor's account where such an extension in delivery of the material / completion of the project is due to the delay attributable to the SUPPLIER/ Contractor. However, any decrease in 'net impact' of any variation in Excise Duty / VAT / Sales Tax / Custom Duty / Service Tax during extended period of the contract/ supply order will be to the account of ONGC.</p>	<p>anti-profiteering clause under GST Act have been complied with.</p> <p>Any increase in the rate of taxes & duties on supply of goods and / or services to ONGC or introduction of any new taxes/duties/levy by the Govt. of India or State Government(s) or Public Body, during extended period of the contract / supply order will be to SUPPLIER's / Contractor's account where such an extension in delivery of the material / completion of the project is due to the delay attributable to the SUPPLIER/ Contractor. However, any decrease the rate of taxes and duties on supply of goods and/or services to ONGC during extended period of the contract/ supply order will be to the account of ONGC.</p>
27.1	<p>SUPPLIER shall provide all the necessary certificates / documents for enabling ONGC to avail Input VAT credit and CENVAT credit benefits , in respect of the payments of VAT, Excise Duty, Service Tax etc. which are payable against the contract. The SUPPLIER should provide tax invoice issued under Central Excise rule-11 (indicating <u>excise duty</u>, education cess and Secondary & Higher Education Cess) for Excise Duty and tax invoice under respective State VAT Act for VAT separately for the indigenous goods. For the Services (if any) forms part of the supply, SUPPLIER should also provide tax invoice issued under rule-4A of Service Tax Rules (indicating service tax education cess and Secondary & Higher Education Cess). Payment towards the</p>	<p>SUPPLIER shall provide all the necessary compliances / Invoice / documents for enabling ONGC to avail Input tax credit benefits, in respect of the payments of GST which are payable against the contract. The SUPPLIER should provide tax invoice issued under GST legislations read with the GST (Tax Invoice, Credit and Debit Notes) Rules for the Services and/or Goods. Payment towards GST shall be released by ONGC only against appropriate document ie tax invoice for availing Input tax credit (as applicable).(Not applicable for the bidder who are under composition levy)</p>

Para No.	Existing Provision	Proposed modified provisions
	<p>components of Excise Duty, VAT, CVD, SAD, Service Tax etc shall be released by ONGC only against appropriate documents ie tax invoice/Bill of entry for availing CENVAT / VAT credit (as applicable).</p> <p>The tax invoices as per above provisions should invariably contain the following particulars:</p> <ul style="list-style-type: none"> (i) Name, Address and the Registration Number (under the relevant Tax Rules) of the SUPPLIER (ii) Name and Address of the Purchaser (Address of ONGC) (iii) Description, Classification and Value of goods / taxable services and the amount of applicable tax (i.e. VAT / Excise Duty / Service tax – separately indicating education cess and Secondary & Higher Education Cess, wherever applicable). <p>In case of imported goods, contractor/supplier is required to provide original Bill of entry or copy of Bill of Entry duly attested by Custom authority which is required for availing CENVAT Credit.</p>	<p>The tax invoices as per above provisions should contain all the particulars as required under the invoicing rules under the GST legislations, including, but not limited to the following:</p> <ul style="list-style-type: none"> (i) Name, Address and the GSTIN (under the relevant Tax Rules) of the SUPPLIER (ii) Name and Address and GSTIN of the Purchaser (Address of ONGC) (iii) Description, Classification and Value of goods /services, the tax rates and the amount of applicable tax (i.e. CGST, IGST, SGST/UTGST and cess). (iv) HSN or SAC of goods or services, respectively (v) Contractor should mention the Place of Supply in its invoice as per GST legislations <p>Note: Bidder who is under composition levy of the GST legislation would raise Bill of supply instead of Tax invoice which will have GSTIN of supplier as well as ONGC.</p>

Para No.	Existing Provision	Proposed modified provisions												
	<p>27.2 While submitting the invoice for payment, CONTRACTOR should submit the following details / statement as an attachment to the invoice:</p> <table border="1" data-bbox="319 474 1018 1408"> <tr> <td data-bbox="319 474 382 570">a.</td> <td data-bbox="382 474 646 570">Cost of Service</td> <td data-bbox="646 474 1018 570">Rs. _____</td> </tr> <tr> <td data-bbox="319 570 382 810">b.</td> <td data-bbox="382 570 646 810">Service Tax/Excise Duty (Central Levy)/VAT (state Levy), as applicable</td> <td data-bbox="646 570 1018 810">Rs. _____</td> </tr> <tr> <td data-bbox="319 810 382 1013">c.</td> <td data-bbox="382 810 646 1013">Total amount including Service Tax/Excise Duty/VAT (i.e. a+b)</td> <td data-bbox="646 810 1018 1013">Rs. _____</td> </tr> <tr> <td data-bbox="319 1013 382 1408">d.</td> <td data-bbox="382 1013 646 1408">Less: CENVAT Credit / VAT Credit, legally becomes available due to Change in Law [alongwith details of disclosure as per clause _____ (i.e. 34.3 in BL/01 & 27.3 in</td> <td data-bbox="646 1013 1018 1408">Rs. _____</td> </tr> </table>	a.	Cost of Service	Rs. _____	b.	Service Tax/Excise Duty (Central Levy)/VAT (state Levy), as applicable	Rs. _____	c.	Total amount including Service Tax/Excise Duty/VAT (i.e. a+b)	Rs. _____	d.	Less: CENVAT Credit / VAT Credit, legally becomes available due to Change in Law [alongwith details of disclosure as per clause _____ (i.e. 34.3 in BL/01 & 27.3 in	Rs. _____	27.2 -deleted-
a.	Cost of Service	Rs. _____												
b.	Service Tax/Excise Duty (Central Levy)/VAT (state Levy), as applicable	Rs. _____												
c.	Total amount including Service Tax/Excise Duty/VAT (i.e. a+b)	Rs. _____												
d.	Less: CENVAT Credit / VAT Credit, legally becomes available due to Change in Law [alongwith details of disclosure as per clause _____ (i.e. 34.3 in BL/01 & 27.3 in	Rs. _____												

Para No.	Existing Provision		Proposed modified provisions
		BL/02) below].	
	e.	Net payable by ONGC	Rs. _____
27.3	<p>In order to ascertain the net impact of the revisions / enactment of various provisions of taxes / duties, the SUPPLIER is liable to provide following disclosure to CORPORATION:</p> <p>(i) Details of Inputs (material/consumable) used/required in manufacturing / supplying the ordered materials, including estimated monthly value of input and excise duty/CVD paid/payable on purchase of inputs.</p> <p>(ii) Details of each of the input services used/required in manufacturing / supplying the ordered materials, including estimated monthly value of input service and service tax amount.</p>		<p>Any claim or reduction on account of change in the rate of taxes and duties on the supply of goods and/or services to ONGC shall be accompanied with undertaking that the provisions of anti-profiteering clause under GST Act have been complied with.</p>
28.	<p>CONCESSIONS PERMISSIBLE UNDER STATUTES</p> <p>28.1 The supplier/Contractor must take cognizance of all concessions permissible under the statutes including the benefit under Central Sales tax Act, 1956, failing which he will have to bear extra cost where SUPPLIER/Contractor does not avail concessional rates of levies like customs duty, sales</p>		<p>CONCESSIONS PERMISSIBLE UNDER STATUTES</p> <p>28.1 The supplier/Contractor must take cognizance of all concessions permissible under the statutes including the benefit under GST legislations, failing which he will have to bear extra cost where SUPPLIER/Contractor does not avail concessional rates of GST under GST legislations. ONGC does not</p>

Para No.	Existing Provision	Proposed modified provisions
	<p>tax, etc. ONGC does not take any responsibility towards this. However, ONGC may provide necessary assistance wherever possible, in this regard.</p>	<p>take any responsibility towards this. However, wherever required and applicable, ONGC shall provide the necessary documents as required under the notification (s) for the bidders to obtain such concessions.</p>
<p>30.0</p> <p>30.0-A(a)</p> <p>30.0-</p>	<p>The terms of payment shall be as stipulated in main body of the purchase order.</p> <p>The original invoice should accompany the following documents/details:</p> <p>(An indicative list of documents is given below. Tender Committee should deliberate on the same and select the appropriate documents as applicable for the respective case and incorporate the same suitably in the Bid document / Purchase Order, after making necessary additions/deletions.)</p> <p>(A) Applicable for cases involving payment through Bank against proof of dispatch & satisfactory inspection:</p> <p>Copy of valid registration certificate under the VAT/Sales Tax rules. (Copy of valid registration certificate under the Service Tax rules, if applicable, in cases where supply involves rendering of any service also).</p> <p>Tax Invoice (Original and duplicate) issued under relevant rules Central Excise, respective State VAT</p>	<p>The terms of payment shall be as stipulated in main body of the purchase order.</p> <p>The original invoice should accompany the following documents/details:</p> <p>(An indicative list of documents is given below. Tender Committee should deliberate on the same and select the appropriate documents as applicable for the respective case and incorporate the same suitably in the Bid document / Purchase Order, after making necessary additions/deletions.)</p> <p>(A) Applicable for cases involving payment through Bank against proof of dispatch & satisfactory inspection:</p> <p>Copy of valid GST registration certificate under the GST legislations).</p> <p>Tax Invoice (Original and duplicate) issued under relevant GST legislations/rules indicating rates and</p>

Para No.	Existing Provision	Proposed modified provisions
A(d)	Act and Service Tax (as applicable), clearly indicating rates and amount of various taxes/ duties shown separately).	amount of various taxes/ duties shown separately etc.
30.0-A(k)	Details / statement showing cost of services, service tax etc. as per clause 27.2 above (alongwith details of disclosure as per clause 27.3).	Deleted
30.0-B(a)	Copy of of valid registration certificate under the VAT/Sales Tax rules. (Copy of valid registration certificate under the Service Tax rules, if applicable, in cases where supply involves rendering of any service also).	Copy of valid GST registration certificate under the GST legislations
30.0-B(d)	Tax Invoice (Original and duplicate) issued under relevant rules Central Excise, respective State VAT Act and Service Tax (as applicable), clearly indicating rates and amount of various taxes/ duties shown separately).	Tax Invoice (Original and duplicate) issued under relevant GST legislations/rules
30.0-B(j)	Details / statement showing cost of services, service tax etc. as per clause 27.2 above (alongwith details of disclosure as per clause 27.3).	Deleted Note: Bidder who is under composition levyof the GST legislation would raise Bill of supply instead of Tax invoice which will have GSTIN of supplier as well as ONGC.

Statement showing existing vis-à-vis modified provisions of standard tender /contract conditions for Service Contracts.

Instructions to Bidders (Annexure-I)

Para No.	Existing Provision	Proposed Modified provisions
1.24 DEFINITIONS :	No provisions exist	<p>1.24 GST LEGISLATIONS:</p> <p>'GST legislations' means 'any or all of the following legislations as may be applicable to the Bidder and ONGC:</p> <ul style="list-style-type: none"> i. the Central Goods & Services Tax Act, 2017; ii. the Integrated Goods & Services Act, 2017; iii. the Union Territory Goods & Services Tax Act, 2017; iv. the respective State Goods & Service Tax Acts' v. the Goods and Services (Compensation to States) Act, 2017 vi. the Customs Act and the Customs Tariff Act.
10.3(a)	<p>CONCESSIONS PERMISSIBLE UNDER STATUTES</p> <p>Bidder, while quoting against this tender, must take cognizance of all concessions permissible under the statutes including the benefit under Central Sales Tax Act, 1956, failing which it will have to bear extra cost where Bidder does not avail exemptions/concessional rates of levies like customs duty, excise duty, VAT/sales tax, etc. ONGC will not take responsibility towards this. However, ONGC may provide necessary assistance, wherever possible, in this regard.</p> <p>Bidders must also consider benefits of CENVAT credit under the CENVAT Credit Rules 2008 as amended from time to</p>	<p>CONCESSIONS PERMISSIBLE UNDER STATUTES</p> <p>35.1 Bidder, while quoting against this tender, must take cognizance of all concessions permissible under the statutes including the benefit under GST legislations, failing which it will have to bear extra cost where bidder does not avail exemptions/concessional rate of GST. ONGC will not take responsibility towards this. However, wherever required and applicable, ONGC shall provide the necessary documents as required under the notification (s) for the bidders to obtain such concessions.</p>

Para No.	Existing Provision	Proposed Modified provisions
	<p>time, for excise duty, service tax etc against their Input materials/Services, while quoting the prices. Similarly, the benefits of input VAT credit against their Input materials, under the relevant VAT Act of the State, should also be duly considered by the Bidders while quoting the prices.</p>	<p>Bidders must also consider benefits of input tax credit under the GST legislations, as amended from time to time on Input goods/Capital goods / Input Services, while quoting the prices.</p>
10.3 (b)	<p>Undertaking to provide necessary documents, for enabling ONGC to avail <u>Input VAT credit and CENVAT credit benefits (wherever applicable)</u>,</p> <p>Further, the Bidders shall undertake to provide all the necessary certificates / documents for enabling ONGC to avail <u>Input VAT credit and CENVAT credit benefits (wherever applicable), in respect of the payments of VAT, Excise Duty, Service Tax etc. which are payable against the contract (if awarded). The Contractor should provide tax invoice issued under rule-4A of Service Tax for the Services; and tax invoice issued under Central Excise rule-11 (indicating education cess and Secondary & Higher Education Cess) for Excise Duty and tax invoice under respective State VAT Act for VAT separately for the indigenous goods.</u></p>	<p>Undertaking to provide necessary documents, for enabling ONGC to avail Input tax credit benefits under GST legislation.<u>(Not applicable for bidder under composition levy of the GST legislation)</u></p> <p>Further, the bidders shall undertake to provide all the necessary compliances / invoice /documents for enabling ONGC to avail Input tax credit benefits, in respect of the payments of GST which are payable against the contract (if awarded). The successful bidders should provide Tax Invoice issued under GST legislations.</p> <p>The successful bidders should upload the details of the invoices raised on ONGC on the GST Network within the prescribed time limits and undertake to adhere to all other compliances under the GST regulations/ legislations.</p> <p>In case any credit, refund or other benefit is denied or delayed to ONGC due to any non-compliance of GST legislation by the bidder such as failure to upload the details of the supply on the GSTN portal, failure to pay GST to the Government or due to non-furnishing or furnishing of incorrect or incomplete documents/ information by the bidder, the bidder would reimburse the loss to ONGC and/ or ONGC may recover the same, but not limited to, the tax loss, interest and penalty.</p>
10.5	Service Tax Liability:	GST Liability on Supply of Services:

Para No.	Existing Provision	Proposed Modified provisions
10.5.1	<p><u>The bidder will have to pay all Service Tax liability, as applicable except in case of services covered under Notification No. 30/2012-S.T. & 26/2012-S.T. dated 20th June, 2012 under reverse charge and abatement on value of services as per clause No. 10.5.2 and 10.5.3 below. In case of services covered under Notification No. 30/2012-S.T. & 26/2012-S.T. dated 20th June, 2012 under reverse charge and abatement on value of services as per clause No. 10.5.2 and 10.5.3 below, either the applicable Service Tax amount shall be paid to the account of Govt of India partly by Service Provider and partly by service receiver (ONGC) or 100% Service Tax shall be paid by ONGC.</u></p> <p><u>In case of Manpower supply services and Renting-or hiring any Motor Vehicle designed to carry passengers on non abated value, Service Tax shall be paid both by Service Provider and ONGC only if the Contractor (Service Provider) is an Individual, HUF, or Proprietary Firm, Partnership Firm whether registered or not, including association of persons (AOP).</u></p> <p><u>However, in case contractor is a company and registered under Companies Act, 1956, ONGC shall not pay any share of Service Tax and 100% Service Tax shall be paid by Contractor (Service Provider).</u></p> <p>The Bidder should quote the applicable <u>Service Tax</u>, clearly indicating the rate and the amount of <u>Service Tax</u> included in the bid and the description of the respective service (as per <u>Service Tax rules</u>) under which the <u>Service Tax</u> is payable.</p> <p>In the contracts involving multiple services or involving supply of certain goods or materials (which should be</p>	<p>In accordance with the notification no.10/2017 Integrated Tax (rate) dated 28.06.2017 (as may be amended) issued under GST legislations, the liability to pay 100% GST is on ONGC. Hence, the Bidder shall not include GST in their quoted prices for the Services falling in the above notification.</p> <p>(Work center to incorporate above clause only for services where GST is payable under reverse charge as per notification no. 10/2017 Integrated Tax (rate) dated 28.06.2017)</p> <p>The Bidder should quote the applicable GST, clearly indicating the rate and the amount of GST included in the</p>

Para No.	Existing Provision	Proposed Modified provisions
	<p>consumable in nature) alongwith the services, the Bidder should give separate break-up for cost of goods and cost of various services, and accordingly quote <u>Service Tax</u> as applicable for the taxable services. Contracts involving supply of goods / material which are not consumable in nature would be considered as <u>Works Contract and not Service Contract</u>.</p> <p>In case the <u>Services Tax</u> is not quoted explicitly in the offer by the Bidder, the offer will be considered as inclusive of all liabilities of <u>Service Tax</u>. ONGC will not entertain any future claim in respect of <u>Service Tax</u> against such offers.</p> <p>In case, the quoted information related to various taxes and duties subsequently proves wrong, incorrect or misleading:-</p> <p style="padding-left: 40px;">a) ONGC will have no liability to reimburse the difference in the duty/tax, if the finally assessed amount is on the higher side.</p> <p style="padding-left: 40px;">b) ONGC will have the right to recover the difference in case the rate of duty/tax finally assessed is on the lower side.</p> <p>Notes: (Work Centre should delete the conditions mentioned below, which are not applicable for the particular tender)</p> <p>(i) (Applicable for Indigenous tenders):</p> <p>The Service Provider should have a valid Service Tax registration certificate with the concerned authorities of</p>	<p>bid and the description of the respective service (as per GST rules) under which the GST is payable.</p> <p>In the contracts involving multiple services or involving supply of certain goods or materials (which should be consumable in nature forming part of taxable service) along with the services, the Bidder should give separate break-up for cost of goods and cost of various services, and quote GST as applicable for the taxable services and/or goods).</p> <p>In case the GST is not quoted explicitly in the offer by the Bidder, the offer will be considered as inclusive of all liabilities of GST and ONGC will not entertain any future claim in respect of GST against such offers.</p> <p>In case, the quoted information related to various taxes and duties subsequently proves wrong, incorrect or misleading:-</p> <p style="padding-left: 40px;">a) ONGC will have no liability to reimburse the difference in the duty/tax, if the finally assessed amount is on the higher side.</p> <p style="padding-left: 40px;">b) ONGC will have the right to recover the difference in case the rate of duty/tax finally assessed is on the lower side.</p> <p>Notes: (Work Centre should delete the conditions mentioned below, which are not applicable for the particular tender)</p> <p>(i) (Applicable for Indigenous tenders):</p> <p>The Service Provider should have a valid GST registration certificate under GST legislation and a copy of such registration certificate should be submitted along with the</p>

Para No.	Existing Provision	Proposed Modified provisions
	<p><u>Service Tax</u> department and a copy of such registration certificate should be submitted alongwith the offer. In case <u>the registration certificate</u> is not available at the time of submission of offer, an undertaking should be furnished for submission of <u>copy of requisite Service Tax registration certificate alongwith the first invoice under the contract.</u></p> <p>(Applicable for ICB tenders):</p> <p>The Service Provider (other than the Service Providers <u>from outside the taxable territory of India, who do not have any fixed establishment or permanent address in India for providing services</u>) should have a valid <u>Service Tax</u> registration Certificate with the concerned authorities of <u>Service Tax</u> department and a copy of such registration certificate should be submitted alongwith the offer. In case the registration certificate is not available at the time of submission of <u>offer</u>, an undertaking should be furnished for submission of <u>copy of requisite Service Tax</u> registration certificate alongwith the <u>first invoice under the contract.</u></p> <p><u>Service to be provided from outside the taxable territory of India :</u></p> <p>As per Service Tax rules, for Services received by ONGC in Taxable Territory of India from a Service Provider from outside the taxable territory of India, <u>who does not have any fixed establishment or permanent address for providing taxable services in India, the liability to pay Service Tax lies with ONGC.</u> Therefore, such Bidder shall not include <u>Service Tax</u> in the quoted prices, but shall submit a declaration to the effect <u>that they do not have any fixed establishment or permanent address for providing services in India.</u> However, at the time of evaluation, <u>Service Tax</u> as</p>	<p>offer.</p> <p>(Applicable for ICB tenders):</p> <p>The Service Provider (other than the Service Providers supplying services from outside India and not required to be Registered under GST Law) should have a valid registration Certificate under GST legislation and a copy of such registration certificate should be submitted along with the offer.</p> <p>In case of foreign bidders, if GST registration certificate is not available at the time of submission of bid, the bidder shall submit an undertaking to provide copy of the same along with first invoice.</p> <p><u>Service to be provided from outside the taxable territory of India :</u></p> <p>As per GST rules, for Services received by ONGC in Taxable Territory of India from a Service Provider from outside the taxable territory of India, who is not required to be Registered under GST Law, the liability to pay GST lies with ONGC. Therefore, such Bidder shall not include GST in the quoted prices, but shall submit a declaration to the effect that they are not required to take GST Registration in the State of Supply as per GST Provisions. However, at the time of evaluation, GST as applicable shall be loaded on the portion of services which attract GST.</p>

Para No.	Existing Provision	Proposed Modified provisions
	<p>applicable shall be loaded on the portion of services which attract Service Tax.</p> <p>In case the Bidder does not give break-up of the quoted prices, indicating the components of taxable services separately, the Service Tax will be loaded on entire quoted / Contract value for evaluation considering abatement, if any, as per the provisions of the statute.</p>	<p>In case the Bidder does not give break-up of the quoted prices, indicating the components of taxable services and / or goods separately, the GST will be loaded on entire quoted / Contract value for evaluation considering higher rates, if any, as per the provisions of the statute.</p>
10.5.2	<p>For some of the Services received by ONGC, covered under Notification No. 30/2012-S.T. dated 20th June, 2012, the liability to pay Service Tax shall be discharged partly by ONGC and the respective service provider as per clause No. 10.5.2.1 below. However, bidder shall include 100% Service Tax in their quoted prices but payment to the contractor shall be made after deducting the portion of Service Tax to be paid by ONGC directly to the tax authorities.</p>	-deleted-
10.5.2.1	<p>The services in which Service Tax liability is to be discharged by ONGC and the respective Service Provider(s) are mentioned below which shall be applicable only if the Service Provider is an Individual, HUF, or Proprietary Firm, Partnership Firm whether registered or not, including association of persons (AOP). However, if the Contractor (Service Provider) is a company and registered under Companies Act, 1956. In such cases, ONGC shall not be liable to pay Service Tax under reverse charge mechanism for the services indicated below and in such situations the total Service Tax amount shall be paid by Contractor (Service Provider).</p>	-deleted-

Para No.	Existing Provision				Proposed Modified provisions
	Sl. No.	Description of service	Percentage of Service Tax payable by Service provider	Percentage of Service Tax payable by ONGC	
	(i)	Services provided or agreed to be provided by way of renting or hiring any motor vehicle designed to carry passenger on non-abated value i.e. bidder is availing CENVAT credit on input/ Input services /Capital goods	60%	40%	
	Note: ONGC to pay 40% of Service Tax amount directly to service tax authorities, if contractor is an Individual, HUF, or Proprietary Firm, Partnership Firm whether registered or not, including association of persons (AOP).				
	(ii)	Services provided or agreed to be provided by way of supply of manpower for any purpose.	25%	75 %	
	Note: ONGC to pay Service Tax on 75% of service tax amount directly to service tax				

Para No.	Existing Provision	Proposed Modified provisions				
	<div style="border: 1px solid black; padding: 5px;"> authority, at applicable rate of tax, if contractor is an Individual, HUF, or Proprietary Firm, Partnership Firm whether registered or not, including association of persons (AOP). </div>					
10.5.2.2	<p>In case the Services Tax is not quoted explicitly in the offer by the Bidder, the offer will be considered as inclusive of all liabilities of Service Tax. ONGC will not entertain any future claim in respect of Service Tax against such. ONGC will pay service tax to the Govt as per the provisions mentioned at 10.5.2.1 above after deducting from contractor's invoice .</p>	-deleted-				
10.5.3.	<p>In accordance with the notification No. 30/2012-S.T. & 26/2012-S.T. dated 20th June, 2012, in the following situations, the liability to pay 100% Service Tax is on ONGC, hence the Bidder shall not include Service Tax in the quoted prices.</p> <table border="1" data-bbox="346 885 1039 1421" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td data-bbox="346 885 430 1079" style="width: 5%; text-align: center;">(i)</td> <td data-bbox="430 885 1039 1079">In respect of any taxable services provided or agreed to be provided by any person from his office located in a non-taxable territory [J&K (India) and Outside India] and received by ONGC in the taxable territory. Being import of service, ONGC to pay Service Tax.</td> </tr> <tr> <td data-bbox="346 1079 430 1421" style="text-align: center;">(ii)</td> <td data-bbox="430 1079 1039 1421">In respect of services provided or agreed to be provided by a goods transport agency (GTA) in respect of transportation of goods by road. However, ONGC shall pay Service Tax on 25% of invoice value under GTA services, subject to conditions that GTA will declare in the bid that he will not avail CENVAT credit. Further, GTA's invoice must indicate - "no CENVAT Credit for inputs, input services, capital goods has been taken</td> </tr> </tbody> </table>	(i)	In respect of any taxable services provided or agreed to be provided by any person from his office located in a non-taxable territory [J&K (India) and Outside India] and received by ONGC in the taxable territory. Being import of service, ONGC to pay Service Tax.	(ii)	In respect of services provided or agreed to be provided by a goods transport agency (GTA) in respect of transportation of goods by road. However, ONGC shall pay Service Tax on 25% of invoice value under GTA services, subject to conditions that GTA will declare in the bid that he will not avail CENVAT credit. Further, GTA's invoice must indicate - "no CENVAT Credit for inputs, input services, capital goods has been taken	-deleted-
(i)	In respect of any taxable services provided or agreed to be provided by any person from his office located in a non-taxable territory [J&K (India) and Outside India] and received by ONGC in the taxable territory. Being import of service, ONGC to pay Service Tax.					
(ii)	In respect of services provided or agreed to be provided by a goods transport agency (GTA) in respect of transportation of goods by road. However, ONGC shall pay Service Tax on 25% of invoice value under GTA services, subject to conditions that GTA will declare in the bid that he will not avail CENVAT credit. Further, GTA's invoice must indicate - "no CENVAT Credit for inputs, input services, capital goods has been taken					

Para No.	Existing Provision		Proposed Modified provisions
		<p>under CENVAT Credit Rules, 2004 (CCR-2004)".</p> <p>(iii) In respect of services provided or agreed to be provided by way of support service by Government or Local Authority. ONGC to pay services tax on the gross value of service received from Govt or local authority such as security services from CISF etc.</p> <p>(iv) In respect of Services provided or agreed to be provided by way of renting or hiring any motor vehicle designed to carry passenger on abated value. ONGC shall pay 100% of Service Tax amount i.e. Service Tax calculated on 40% of invoice value, if contractor is an Individual, HUF, or Proprietary Firm, Partnership Firm whether registered or not, including association of persons (AOP). Bidder will declare in the bid that he will not avail CENVAT credit. Further Contractor's invoice must also indicate - "no CENVAT Credit for inputs, input services, capital goods has been availed under CCR-2004".</p>	
11.0	BID CURRENCIES (Applicable for ICB tenders only)		BID CURRENCIES (Applicable for ICB tenders only)
11.1	<p>The Bidders are to quote firm prices. They may bid in any currency (including Indian Rupees). Payment will be made accordingly. However, the payment towards sales tax, if applicable (on the ultimate finished product) will be made by ONGC in Indian Rupees as per actuals. For this purpose the amount of Sales tax paid as per the invoice signed by the officer duly authorized for the purpose will be taken into account. <u>In case of statutory changes in the rates of customs duty, the difference in amount of customs duty will</u></p>		<p>The Bidders are to quote firm prices. They may bid in any currency (including Indian Rupees). Payment will be made accordingly. However, the payment towards GST will be made by ONGC in Indian Rupees as per actuals. For this purpose the amount of GST paid as per the invoice signed by the officer duly authorized for the purpose will be taken into account. The freight and insurance elements must be quoted by Indian bidders in Indian Rupees only and payment will be made accordingly.</p>

Para No.	Existing Provision	Proposed Modified provisions
	<p>be paid by ONGC to the Indian party (or vice versa) in Indian rupees, as per actuals against documentary evidence. The freight and insurance elements must be quoted by Indian bidders in Indian Rupees only and payment will be made accordingly.</p> <p>Currency once quoted will not be allowed to be changed.</p>	<p>Currency once quoted will not be allowed to be changed.</p>
12.0	<p>MODE OF PAYMENT</p> <p>In all cases, except the cases involving payment through 'Letter of Credit' or payment in Foreign currency, ONGC shall make payments only through Electronic Payment mechanism (viz. NEFT/RTGS /ECS). Bidders should invariably provide the following particulars alongwith their offers:</p> <p>12.0-7 <u>TIN/Sales Tax Registration Number (for supply of Goods) and Service Tax Registration Number (for supply of Services), as applicable.</u></p>	<p>MODE OF PAYMENT</p> <p>In all cases, except the cases involving payment through 'Letter of Credit' or payment in Foreign currency, ONGC shall make payments only through Electronic Payment mechanism (viz. NEFT/RTGS /ECS). Bidders should invariably provide the following particulars along with their offers:</p> <p><u>GST Registration Number(for supply of Goods and services)</u></p>
13.0	<p>CONCESSIONAL RATE OF CUSTOMS DUTY/EXCISE DUTY/ SALES TAX</p>	<p>CONCESSIONAL RATE OF CUSTOMS DUTY and GST</p>
13.1 (a)	<p>In terms of SI No 357A of notification <u>No. 12/2012-Customs dated 17.03.2012 (as amended by N/N 12/2016-Cus dated 01.03.2016)</u>, goods specified in <u>list 34</u> imported in connection with Petroleum operations <u>will attract zero Custom Duty</u>, for which, ONGC is eligible for its nominated blocks or NELP/other eligible blocks. Hence, ONGC will issue recommendatory letter as per Government guidelines for issuance of Essentiality Certificate from Director General of Hydrocarbon (DGH), Ministry of P&NG so as to enable the contractor to import goods against <u>zero</u> Custom Duty provided these are specified in the <u>list 34</u> of said Customs notification.</p>	<p>In terms of SI No 404of Customs notification No. 50/2017-Customs dated 30.06.2017, the goods specified in list 33 imported in connection with Petroleum operations will attract 5% Customs Duty (BCD Nil & IGST @5%), for which, ONGC is eligible for its nominated blocks or NELP/other eligible blocks. Hence, ONGC will issue recommendatory letter as per Government guidelines for issuance of Essentiality Certificate from Director General of Hydrocarbon (DGH), Ministry of P&NG so as to enable the contractor to import goods against concessional rate of Custom Duty provided these are specified in the list 33 of said Customs notification.</p>

Para No.	Existing Provision	Proposed Modified provisions
	<p>All imports and import clearance under the contract shall be done by the bidder and ONGC will not provide any assistance in this regard.</p> <p>Notwithstanding what is stated above, the bidders should also consider the position in regard to import of goods as specified in list <u>No. 34</u> of above notification against <u>zero</u> Customs Duty. ONGC is not liable in whatsoever manner, for the rejection of their claims for <u>zero</u> Customs Duty by any of the authorities including the DGH.</p> <p>Note: The recommendatory letter will be given <i>only</i> for those items which are either consumed during the execution of work or for those equipment/tools which are undertaken to be re-exported by the bidder. The recommendatory letter will not be issued when the bidder imports the equipment/tools on</p>	<p>All imports and import clearance under the contract including payment of Customs Duty either for items covered under above referred list 33 or otherwise shall be the responsibility of the bidder. ONGC will not provide any assistance in this regard.</p> <p>Notwithstanding what is stated above, the bidders should also consider the position in regard to import of goods as specified in list No. 33 of above notification against concessional rate of 5% Customs Duty. ONGC is not liable in whatsoever manner, for the rejection of their claims for concessional rate of 5% Customs Duty by any of the authorities including the DGH.</p> <p>The bidder while quoting would need to consider the duty drawback as per notification No. 23/2008 dated 01.03.2008 available to them upon re-export of the equipment, if any. The bidder should also note that input tax credit would also be available to them on the IGST paid by them excluding duty drawback and this aspect should also be considered by them while quoting their rates.</p> <p>Similarly, such specified goods required for petroleum operations if procured from domestic sources would attract 5% concessional GST (IGST or CGST & SGST/UTGST) as per notification no. 3/2017 dtd. 28.06.2017 against issuance of EC by DGH for which ONGC shall issue the recommendatory letter.</p> <p>Note: The recommendatory letter will be given <i>only</i> for those items which are either consumed during the execution of work or for those equipment/tools which are undertaken to be re-exported by the bidder. The recommendatory letter will not be issued when the bidder imports the equipment/tools on</p>

Para No.	Existing Provision	Proposed Modified provisions
	acquisition basis and does not <i>undertake to re-export the same after the completion of the contract.</i>	acquisition basis and does not <i>undertake to re-export the same after the completion of the contract.</i>
13.2	<p>Re-export of equipment, unutilised spares etc:</p> <p>The equipment, unutilized spares, accessories etc. imported to India for providing service needs to be re-exported by the bidder upon the completion of the terms of contract or any extended period thereof at their own expense. Bidder must furnish an undertaking that “the equipment imported and also spares & accessories which remained unutilized after the expiry of contract, would be re-exported at his own cost after completion of contractual obligation after observing all the formalities/rules as per Customs Act or any other relevant Act of Govt. of India applicable on the subject”. Immediately after re-export, bidder would furnish to ONGC, details and other relevant documents as a proof of re-export. In case of non-observance of formalities of any provisions of the Customs Act or any other act of Government of India, the contractor shall be held solely responsible for all the liabilities including the payment of Customs Duty and penalties to the Govt. on each issue. Non compliance of these provisions will be treated as breach of contract and their performance bond will be forfeited.</p>	<p>Re-export of equipment, unutilised spares etc:</p> <p>The equipment, unutilized spares, accessories etc. imported to India for providing service needs to be re-exported by the bidder upon the completion of the terms of contract or any extended period thereof at their own expense. Bidder must furnish an undertaking that “the equipment imported and also spares & accessories which remained unutilized after the expiry of contract, would be re-exported at his own cost after completion of contractual obligation after observing all the formalities/rules as per Customs Act or any other relevant Act of Govt. of India applicable on the subject”. Immediately after re-export, bidder would furnish to ONGC, details and other relevant documents as a proof of re-export. In case of non-observance of formalities of any provisions of the Customs Act or any other act of Government of India, the contractor shall be held solely responsible for all the liabilities including the payment of Customs Duty and penalties to the Govt. on each issue. Non compliance of these provisions will be treated as breach of contract and their performance bond will be forfeited.</p>
13.3	<p>ONGC is registered under the Central Sale Tax Act and is entitled to avail concessional rate of Central Sales tax against form `C' in respect of inter-state purchases <i>directly consigned to ONGC from the contractors in India provided the details of such cases are specifically mentioned in the bid and the contract.</i></p>	-deleted-
13.4	<p>As the above statutory provisions are frequently reviewed by the Govt., the bidders are advised to check the latest position in their own interest and ONGC will not bear any responsibilities for any incorrect assessment of the statutory levies by any bidder.</p>	<p>As the above statutory provisions are frequently reviewed by the Govt., the bidders are advised to check the latest position in their own interest and ONGC will not bear any responsibilities for any incorrect assessment of the statutory levies by any bidder.</p>

Para No.	Existing Provision	Proposed Modified provisions
17.7 (d)	(Applicable for tenders above Rs. 1 crore) If the Bidder has been disqualified from the tender process prior to the award of contract according to the provisions under Section 3 of Integrity Pact. ONGC shall be entitled to demand and recover from bidder Liquidated damages amount by forfeiting the EMD/ Bid security Bid Bond) as per section 4 of Integrity Pact.	(Applicable for tenders above Rs. 1 crore) If the Bidder has been disqualified from the tender process prior to the award of contract according to the provisions under Section 3 of Integrity Pact. ONGC shall be entitled to demand and recover from bidder Liquidated damages amount plus GST thereon, by forfeiting the EMD/ Bid security (Bid Bond) as per section 4 of Integrity Pact.
17.3	The Bidders not covered under Para 17.2 above must enclose with their offer (in case of two bid systems, with techno-commercial bid) bid security. The amount for bid security has been indicated in the "Invitation For Bid" (to be supplied separately with each tender). The Bid Security shall be denominated by the foreign bidders in any foreign currency in which they quote prices.	The Bidders not covered under Para 17.2 above must enclose with their offer (in case of two bid systems, with techno-commercial bid) bid security. The amount for bid security has been indicated in the "Invitation For Bid" (to be supplied separately with each tender). The Bid Security shall be denominated by the foreign bidders in any foreign currency in which they quote prices.
36.1	Within 15 (fifteen) days from the date of issue of LOA/NOA by ONGC, the successful Bidder shall furnish the Performance Security in accordance with the conditions of the contract, in the Performance Security Form provided at Appendix 1 of Annexure-II of the bidding documents, or another form acceptable to the ONGC.	Within 15 (fifteen) days from the date of issue of LOA/NOA by ONGC, the successful Bidder shall furnish the Performance Security in accordance with the conditions of the contract, in the Performance Security Form provided at Appendix 1 of Annexure-II of the bidding documents, or another form acceptable to the ONGC.

Appendixes to the ITB

APPENDIX – 5 CHECK LIST GROUP 'B'	2. Whether details of your registration under Sale Tax/Central Sales Tax/Works Contract Tax have been indicated in the offer ?	2. Whether details of your registration under GST have been indicated in the offer ?
	Yes No	Yes No

General Contract Conditions (Annexure-II)

Para No.	Existing Provision	Proposed modified Provision
7.0	REMUNERATION AND TERMS OF PAYMENT	REMUNERATION AND TERMS OF PAYMENT
7.3	<p>Invoices with original supporting documents duly countersigned by the CORPORATION's representative/ engineer wherever applicable will be submitted (indicate the periodicity) by the CONTRACTOR to CORPORATION and payment shall be made within 21 (twenty one) calendar days from the date of receipt of invoice at the above office.</p> <p>The original invoice should also accompany the following documents/details:</p> <p><i>(An indicative list of documents is given below. Tender Committee should deliberate on the same and select the appropriate documents as applicable for the respective case and incorporate the same suitably in the Bid document / Contract, after making necessary additions/deletions.)</i></p> <p>1) <u>Alongwith first invoice:</u></p> <p>Following documents / details should be invariably furnished alongwith the first invoice:</p> <p>a) Copy of valid registration certificate <u>under the Service Tax rules.</u></p>	<p>Invoices with original supporting documents duly countersigned by the CORPORATION's representative/ engineer wherever applicable will be submitted (indicate the periodicity) by the CONTRACTOR to CORPORATION and payment shall be made within 21 (twenty one) calendar days from the date of receipt of invoice at the above office.</p> <p>The original invoice should also accompany the following documents/details:</p> <p><i>(An indicative list of documents is given below. Tender Committee should deliberate on the same and select the appropriate documents as applicable for the respective case and incorporate the same suitably in the Bid document / Contract, after making necessary additions/deletions.)</i></p> <p>1) Along with first invoice issued under GST Law: Following documents / details should be invariably furnished alongwith the first invoice issued under GST law indicating the GST Registration of service provider:</p> <p>a) Copy of valid GST registration certificate</p>
	2) <u>Payment of Mobilization Charges:</u>	2) <u>Payment of Mobilization Charges:</u>

Para No.	Existing Provision	Proposed modified Provision
	<p>a) Invoice (In accordance with the relevant Service Tax rules).</p> <p>f) Details / statement showing cost of services, service tax etc. as per clause 8.3.1 below (alongwith details of disclosure as per clause 21.7)</p>	<p>a) Invoice (In accordance with the relevant GST rules).</p> <p style="text-align: center;">-deleted-</p>
	<p>3) <u>Periodical / Monthly payment:</u></p> <p>a) Invoice (i.e. Tax invoice as per relevant Service Tax rules, in original and duplicate, clearly indicating Service Tax registration number, Service Classification, Rate and amount of Service Tax shown separately).</p> <p>m) Details / statement showing cost of services, service tax etc. as per clause 8.3.1 below (alongwith details of disclosure as per clause 21.7)</p>	<p>3) <u>Periodical / Monthly payment:</u></p> <p>a) Invoice (i.e. Tax invoice as per relevant GST rules, in original and duplicate, clearly indicating GST Registration Number, Service Classification, GST Rate and amount of GST shown separately).</p> <p style="text-align: center;">-deleted-</p>
8.3	<p>TAXES:-</p> <p>CONTRACTOR, unless specified otherwise in the CONTRACT, shall bear all tax liabilities, duties, Govt. levies etc. including Service tax, customs duty, Corporate and personnel taxes levied or imposed on the CONTRACTOR on account of payments received by it from the CORPORATION for the work done under this CONTRACT. It shall be the responsibility of the CONTRACTOR to submit to the concerned Indian authorities, the returns and all other concerned documents required for this purpose and to comply in all respects with the requirements of the laws in this regard,</p>	<p>TAXES:-</p> <p>CONTRACTOR, unless specified otherwise in the CONTRACT, shall bear all tax liabilities, duties, Govt. levies etc. including GST and customs duty, Corporate and personnel taxes levied or imposed on the CONTRACTOR on account of payments received by it from the CORPORATION for the work done under this CONTRACT. It shall be the responsibility of the CONTRACTOR to submit to the concerned Indian authorities, the returns and all other concerned documents required for this purpose and to comply in all respects with the requirements of the laws in this regard,</p>

Para No.	Existing Provision	Proposed modified Provision
	<p>in time.</p> <p>CONTRACTOR shall provide all the necessary certificates / documents for enabling ONGC to avail Input <u>VAT credit and CENVAT credit</u> benefits in respect of the payments of <u>VAT, Excise Duty, Service Tax etc.</u> which are payable against the CONTRACT. The CONTRACTOR should provide tax invoice issued <u>under rule-4A of Service Tax Rules for the Services (indicating service tax, education cess and Secondary & Higher Education Cess) and tax invoice issued under Central Excise rule-11 for Excise Duty (indicating excise duty education cess and Secondary & Higher Education Cess) and tax invoice under respective State VAT Act for VAT separately for the indigenous goods. Payment towards the components of Excise Duty, VAT, CVD, SAD, Service Tax etc shall be released by ONGC only against appropriate documents ie tax invoice/Bill of entry for availing CENVAT / VAT credit (as applicable).</u></p> <p>The tax invoices as per above provisions should invariably contain the following particulars:</p> <ul style="list-style-type: none"> (i) Name, Address and the Registration Number (under the relevant Tax Rules) of the Service Provider (Contractor) (ii) Name and Address of the Service Receiver (Address of ONGC) 	<p>in time.</p> <p>CONTRACTOR shall provide all the necessary compliances/ invoice / documents for enabling ONGC to avail Input tax credit benefits in respect of the payments of GST which are payable against the CONTRACT. The CONTRACTOR should provide tax invoice issued under GST legislations for the goods and Services (indicating GST). Payment towards the components of GST shall be released by ONGC only against appropriate documents ie: Tax Invoice/Bill of entry for availing input tax credit (as applicable).</p> <p>The tax invoices as per above provisions should contain all the particulars as required under the invoicing rules under the GST legislations, including, but not limited to the following:</p> <ul style="list-style-type: none"> (i) Name, Address and the <u>GST</u> Registration Number (under the relevant Tax Rules) of the Service Provider (Contractor) (ii) Name and Address and <u>GST</u> Registration Number of the Service Receiver (Address of ONGC)

Para No.	Existing Provision	Proposed modified Provision				
	<p>(iii) Description, Classification and Value of taxable service / goods and the amount of applicable tax <u>(i.e. Service tax / Excise Duty / VAT – separately indicating education cess and Secondary & Higher Education Cess, wherever applicable)</u></p> <p>(iv) In case of imported goods, contractor/supplier is required to provide original Bill of entry or copy of Bill of Entry duly attested by Custom authority <u>which is required for availing CENVAT Credit.</u></p>	<p>(iii) Description, Classification and Value of taxable service / goods and the amount of applicable tax (CGST, SGST, IGST, UTGST and cess)</p> <p>(iv) In case of imported goods, contractor/supplier is required to provide original Bill of entry or copy of Bill of Entry duly attested by Custom authority.</p> <p>(v) The Contractor should mention the Place of supply in the invoice raised under GST Law.</p> <p>(vi) ONGC would not accept any invoice without its GSTIN mentioned on the invoice</p> <p>Note : Bidder who is under composition levy of the GST legislation would raise Bill of supply instead of Tax invoice which will have GSTIN of supplier as well as ONGC.</p>				
8.3.1	<p>While submitting the invoice for payment, CONTRACTOR should submit the following details / statement as an attachment to the invoice:</p> <table border="0" data-bbox="275 963 940 1328"> <tr> <td style="padding-left: 20px;">a. Cost of Service</td> <td style="text-align: right;">Rs. _____</td> </tr> <tr> <td style="padding-left: 20px;">b. Service Tax/Excise Duty(Central Levy)/VAT(State Levy), as applicable</td> <td style="text-align: right;">Rs. _____</td> </tr> </table>	a. Cost of Service	Rs. _____	b. Service Tax/Excise Duty(Central Levy)/VAT(State Levy), as applicable	Rs. _____	<p>-Deleted-</p>
a. Cost of Service	Rs. _____					
b. Service Tax/Excise Duty(Central Levy)/VAT(State Levy), as applicable	Rs. _____					

Para No.	Existing Provision	Proposed modified Provision
	<p>c. Total amount including Service Tax/Excise Duty/VAT (i.e. a+b) Rs. _____</p> <p>d. Less: CENVAT Credit / VAT Credit, legally becomes available due to Change in Law (alongwith details of disclosure as per clause 21.7 below). Rs. _____</p> <p>e. Net payable by ONGC Rs. _____</p>	
8.4	<p>CUSTOMS DUTY: - (applicable for Charter hire services using CONTRACTOR's capital equipment like rigs/equipments/tools etc and for petroleum operation under nominated blocks or NELP/ other eligible blocks, where Customs duty is not payable as per the policy of Govt. of India in vogue).</p>	<p>CUSTOMS DUTY (BCD + IGST): - (applicable for Charter hire services using CONTRACTOR's capital equipment like rigs/equipments/tools/vessels etc and for petroleum operations, where concessional Customs duty is applicable as per the policy of Govt. of India in vogue).</p> <p>As per Sl. No. 404 of Customs Notification No. 50/2017-Cus dated 30.06.2017, the goods required for petroleum operation for eligible areas, as mentioned in list 33 of said notification, would attract 5% Customs Duty (BCD Nil & IGST @ 5%) subject to submission of EC.</p> <p>All imports (rigs/equipments/vessel/tool/spares, consumables</p>

Para No.	Existing Provision	Proposed modified Provision
	<p>For import of rigs/equipments/tool in these areas, Corporation will provide Recommendatory Letter (RL) to the contractor so that they obtain Essentiality Certificate (EC) from DGH for availing concessional rate of Customs duty for import of rigs/equipments/tools for deployment in PEL/ML/NELP areas where Customs duty is not applicable. For spares, consumables and accessories required during the execution of the contract for operation and maintenance of equipment/rigs and equipments, Corporation shall also issue Recommendatory Letter to the contractor for obtaining EC for availing concessional rate of Customs duty. Accordingly, the Customs duty for neither rigs/equipments/tools nor for spares, consumables and accessories required for operation and maintenance of equipment/rigs and equipments is to be built in the quoted price. As no Customs duty is payable, no duty draw back would be available in this category. As regards, re-export of rigs/equipments/tools (owned or on lease basis) brought by the contractor (whether Indian or foreign) for deployment in PEL/ML/NELP area is concerned, as the rigs/equipments/tools would be imported by the contractor without payment of CUSTOMS DUTY after expiry of the contract with ONGC, the contractor would have to either re-export the rigs/equipments/tools or deploy the rigs/equipments/tools in areas where Customs Duty is not applicable (PEL/ML/NELP areas) after getting a</p>	<p>and accessories) and import clearance under the contract including payment of Customs Duty shall be the responsibility of the Contractor.</p> <p>For import of equipments/vessels/tool/spares, consumables and accessories for execution of contract for petroleum operations, Corporation will provide Recommendatory Letter (RL) to the contractor so that they can obtain Essentiality Certificate (EC) from DGH for availing concessional rate of Customs duty for import of equipments/vessels/tool/spares, consumables and accessories. Accordingly, only concessional rate of the Customs duty for equipments/vessels/tool/spares, consumables and accessories required for operation and maintenance of equipment and equipments is to be considered while quoting. As regards, re-export of equipments/vessels/tool/spares, consumables and accessories (owned or on lease basis) brought by the contractor (whether Indian or foreign) for petroleum operation, as the equipments/vessels/tool/spares, consumables and accessories would be imported by the contractor with payment of concessional rate of CUSTOMS DUTY; after expiry of the contract with ONGC, the contractor would have to either re-export the equipments/vessels/tool/spares, consumables and accessories or deploy the equipments/vessels/tool/spares, consumables and accessories for petroleum operations in areas where concessional rate of Customs Duty is applicable after getting a fresh EC from DGH. The contractor shall also have to indemnify the Corporation against any claim that may arise due to violation of the Customs Act or the Foreign Trade Policy by them. In case any</p>

Para No.	Existing Provision	Proposed modified Provision
	<p data-bbox="268 232 1073 703">fresh EC from DGH. In case the contractor deploys the rigs/equipments/tools in an area where the Customs duty is applicable, then the contractor has to get his rigs/equipments/tools cleared from Customs Authorities after payment of Customs duty. The contractor shall also have to indemnify the Corporation against any claim that may arise due to violation of the Customs Act or the Foreign Trade Policy by them. In case any rigs/equipments/tools are required to be replaced by the contractor during the execution of the contract, the Corporation shall issue a fresh RL so that contractor can obtain a fresh EC from the DGH and bring the rigs/equipments/tools without payment of Customs Duty.</p> <p data-bbox="268 743 1073 1174">All imports under the contract shall be done with Corporation's prior approval only. The Contractor shall be responsible to carry out all the formalities. In case of any mis-declarations or offences committed under the Customs rules and regulations and also allied rules, fine, penalty or any other charges levied by the concerned authorities on Corporation shall be borne by the Contractor including the element of interest on Corporation's funds blocked under such circumstances. Corporation shall be indemnified by the Contractor against all actions by Govt. or any other agency for acts of commission and omission.</p> <p data-bbox="268 1214 1073 1393">Contractor shall be responsible to import the rigs/equipments/tools for execution of the contract. The contractor shall undertake to complete all the formalities as required under the Customs Act / Foreign Trade Policy (FTP) and indemnify ONGC from all the liabilities</p>	<p data-bbox="1094 232 1898 516">equipments/vessels/tool/spares, consumables and accessories are required to be replaced by the contractor during the execution of the contract, the Corporation shall issue a fresh RL so that contractor can obtain a fresh EC from the DGH and bring the equipments/vessels/tool/spares, consumables and accessories on payment of concessional rate of Customs Duty.</p> <p data-bbox="1094 743 1898 1174">All imports under the contract shall be done with Corporation's prior approval only. The Contractor shall be responsible to carry out all the formalities. In case of any mis-declarations or offences committed under the Customs rules and regulations and also allied rules, fine, penalty or any other charges levied by the concerned authorities on Corporation shall be borne by the Contractor including the element of interest on Corporation's funds blocked under such circumstances. Corporation shall be indemnified by the Contractor against all actions by Govt. or any other agency for acts of commission and omission.</p> <p data-bbox="1094 1214 1898 1393">Contractor shall be responsible to import the equipments/tools for execution of the contract. The contractor shall undertake to complete all the formalities as required under the Customs Act / Foreign Trade Policy (FTP) and indemnify ONGC from all the liabilities</p>

Para No.	Existing Provision	Proposed modified Provision
	<p>of Customs in this regard.</p> <p>The rigs/equipments/tools imported by the Contractor for deployment in PEL/ML/NELP shall not be used / deployed by the Contractor for any purpose other than the jobs arising out of the contract awarded by Corporation and in the event of the rigs/equipments/tools being misused or put to use other than specified use, the Contractor shall be liable to pay fine, penalty and other actions taken by the Customs department and other authorities for violation of the customs rules and regulations and other allied roles. Contractor should also compensate Corporation for the duty element in such cases.</p>	<p>of Customs in this regard.</p> <p>The equipments/tools imported by the Contractor for petroleum operations against the EC provided by DGH against RL issued by ONGC shall not be used / deployed by the Contractor for any purpose other than the jobs arising out of the contract awarded by Corporation and in the event of the equipments/tools being misused or put to use other than specified use, the Contractor shall be liable to pay fine, penalty and other actions taken by the Customs department and other authorities for violation of the customs rules and regulations and other allied rules. Contractor should also compensate Corporation for the duty element in such cases.</p> <p>Similarly in case of deployment of equipment by a contractor on ownership basis under concessional rate of Customs Duty under Sl. No. 404 of notification no. 50/2017-Cus for ONGC contracts, if after the expiry of contract such equipment are deployed for other licensee/contractor, then the contractor has to comply with condition of the said notification and indemnify ONGC against any claim arising out of non-compliance of the said notification.</p>
	<p>CUSTOMS DUTY: - (applicable for Charter hire services using Contractor's capital equipment like rigs/equipments/tools etc. and for non-PEL/ML areas where Customs Duty is payable).</p>	<p>-deleted-</p>

Para No.	Existing Provision	Proposed modified Provision
	<p>In case of service contracts using Contractors capital equipment like rigs/equipments/tools etc, the applicable Customs duty will be considered in evaluation and will be paid directly by ONGC to the customs authorities. However, the contractor shall be required to submit a Bank Guarantee (as per proforma attached at Appendix-2 of Annexure-II) to ONGC for the amount equivalent to the amount of Customs Duty, which has been paid by ONGC to the Customs Deptt. on behalf of the contractor. The BG shall be valid till the expiry of the contract period.</p> <p>Contractor shall be required to indicate the cost of rigs/equipments/tools as well as the equipment (in case of charter hire of rigs) on which Customs duty is payable. Customs duty, wherever applicable, for the rigs/equipments/tools shall be calculated at the applicable rate of Customs duty as on the date of opening of the price bid or revised price bid as the case may be and shall be taken into account for evaluation of EDR. If Customs authorities assess that the cost of the rigs/equipments/tools on which Customs duty is payable is higher than what has been indicted in the bid, then Corporation would restrict payment of Customs duty, upto the amount calculated based on the cost of the rigs/equipments/tools indicted by the bidder in their bid only. In case the Customs authorities assess that the cost of the rigs/equipments/tools on which the Customs duty is payable is lower than what has been indicated in the bid, then, Corporation would pick up the duty at actual.</p>	

Para No.	Existing Provision	Proposed modified Provision
	<p>Customs duty on spares, consumables and accessories shall not be added to above and shall be paid directly by the Contractor. For availing of concessional rate of Customs duty, if any, on the spares, consumables, accessories, explosives etc. Contractor will make his or her own arrangement to apply to Directorate General of Hydrocarbons, New Delhi. Corporation will provide necessary certification on application that the spares, consumables, accessories, explosives etc. imported for the Contract are for oil field services.</p> <p>All imports under the contract shall be done with Corporation's prior approval only. The Contractor shall be responsible to carry out all the formalities including payment of dues wherever applicable except for the payment of customs duty, which shall be paid by Corporation as above. In case of any mis-declarations or offences committed under the Customs rules and regulations and also allied rules, fine, penalty or any other charges levied by the concerned authorities on Corporation shall be borne by the Contractor including the element of interest on Corporation's funds blocked under such circumstances. Corporation shall be indemnified by the Contractor against all actions by Govt. or any other agency for acts of commission and omission.</p> <p>Contractor shall be responsible to import the rigs/equipments/tools for execution of the contract. The contractor shall undertake to complete all the formalities as required under the Customs Act / Foreign Trade Policy (FTP) and indemnify ONGC from all the liabilities</p>	

Para No.	Existing Provision	Proposed modified Provision
	<p>of Customs in this regard.</p> <p>The Contractor shall be responsible to ensure that only the items authorised by operating department of Corporation are consigned to the Corporation for the purpose of payment of Customs duty. In case of shipment of any item for which Corporation is not responsible to pay Customs duty, the Contractor shall pay such Customs duty to Corporation directly and if such transactions delay final payment of Customs duty to customs authorities, interest/ penalty if any levied by customs authorities shall be borne by the Contractor.</p> <p>The rigs/equipments/tools on which the duty is paid by Corporation shall not be used / deployed by the Contractor for any purpose other than the jobs arising out of the contract awarded by Corporation and in the event of the rigs/equipments/tools being misused or put to use other than specified use, the Contractor shall be liable to pay fine, penalty and other actions taken by the Customs department and other authorities for violation of the customs rules and regulations and other allied roles. Contractor should also compensate Corporation for the duty element in such cases.</p> <p>If there is any change in the rate of duty due to misleading nomenclature of the rigs/equipments/tools, the additional duty element shall have to be borne by the Contractor.</p> <p>Any statutory variation (both plus and minus) in the rate of Custom duty within the contractual completion period shall be to the account of Corporation. Any increase in</p>	

Para No.	Existing Provision	Proposed modified Provision
	<p>Customs duty during the period between the stipulated date of deployment of rigs/equipments/tools and actual date of deployment, in case of late deployment, with the prior approval of Corporation, will be to Contractor's account. However any decrease in Customs duty during such period will be to the account of Corporation. This is without prejudice to any other clause including Liquidated Damages clause.</p> <p>If duty drawback is available, i.e in case of premature termination of the contract (before a period of 18 months) or if contract duration is less than 18 months, then in that case ONGC would be entitled to receive the benefit of duty drawback and the Contractor shall pass on the amount of duty drawback to the Corporation. All the necessary documents as regards the Customs duty paid by the contractor and the amount of duty draw back received by them shall also have to submitted by the Contractor to the Corporation.</p> <p>The Bank Guarantee submitted by the contractor as per the above provisions for the amount equivalent to the amount of Customs Duty, which has been paid by ONGC to the Customs Deptt. on behalf of the contractor, shall be forfeited by ONGC, in the following situations:</p> <p>If the contractor fails to avail and / or pass on the benefit of duty drawback to ONGC, whenever applicable, the Bank Guarantee shall be forfeited to the extent of an amount equivalent to the duty drawback eligible.</p> <p>If the contractor fails to fulfill any of the contractual</p>	

Para No.	Existing Provision	Proposed modified Provision
	<p>obligations or violates any of the contractual conditions, resulting into premature termination of the contract, then ONGC shall invoke the Bank Guarantee to recover an amount paid by it towards Customs Duty on behalf of the contractor in proportion to the period of the contract for which the services have not been rendered by the contractor to ONGC.</p> <p>Note: Financial evaluation methodology should be framed by the Work center accordingly by subtracting the Duty draw back if the same is available in case the contract period is less than 18 months.</p>	
<p>19.0</p> <p>19(f)</p>	<p><u>DELAY IN MOBILISATION AND LIQUIDATED DAMAGES</u></p> <p>No provisions exist</p>	<p><u>DELAY IN MOBILISATION AND LIQUIDATED DAMAGES</u></p> <p>The applicable GST on the LD shall have to be borne by the contractor. Accordingly, the liquidated damages shall be recovered from the contractor along with applicable GST.</p>
<p>21.</p>	<p>CHANGE IN LAW:</p> <p>21.1 In the event of introduction of any new legislation or any change or amendment or enforcement of any Act or Law, rules or regulations of Government of India or State Government(s) or Public Body which becomes effective after the date of submission of Price Bid or revised price bid, if any, for this CONTRACT and which results in increased cost of the works under the CONTRACT through increased liability of taxes, (other than personnel and Corporate taxes), duties, the</p>	<p>CHANGE IN LAW:</p> <p>21.1 In the event of introduction of any new legislation or any change or amendment or enforcement of any Act or Law, rules or regulations of Government of India or State Government(s) or Public Body which becomes effective after the tender closing date for this CONTRACT and which results in increase in rate of taxes and duties on the supply of services to ONGC under the CONTRACT (other than personnel and Corporate taxes), the CONTRACTOR shall be</p>

Para No.	Existing Provision	Proposed modified Provision
	<p>CONTRACTOR shall be indemnified for any such increased cost by the CORPORATION subject to the production of documentary proof to the satisfaction of the CORPORATION to the extent which directly is attributable to such introduction of new legislation or change or amendment as mentioned above and adjudication by the competent authority & the courts wherever levy of such taxes / duties are disputed by CORPORATION.</p> <p>21.2 Similarly, in the event of introduction of new legislation or any change or amendment or enforcement of any Act or Law, rules or regulations of Government of India or State Government(s) or Public Body which becomes effective after the date of submission of Price Bid or revised price bid, if any, for this CONTRACT and which results in any decrease in the cost of the works through reduced liability of taxes, (other than personnel and Corporate taxes) duties, the CONTRACTOR shall pass on the benefits of such reduced cost, taxes or duties to the CORPORATION, to the extent which is directly attributable to such introduction of new legislation or change or amendment as mentioned above.</p> <p>21.3 All duties, taxes (except where otherwise expressly provided in the Contract) as may be levied / imposed in consequences of execution of the Works/Services or in relation thereto or in connection therewith as per the Acts, Laws, Rules, Regulations in force on the date of</p>	<p>indemnified for any such increased taxes and duties by the CORPORATION subject to the production of documentary proof to the satisfaction of the CORPORATION to the extent which directly is attributable to such introduction of new legislation or change or amendment as mentioned above and adjudication by the competent authority & the courts wherever levy of such taxes / duties are disputed by CORPORATION.</p> <p>21.2 Similarly, in the event of introduction of new legislation or any change or amendment or enforcement of any Act or Law, rules or regulations of Government of India or State Government(s) or Public Body which becomes effective after the tender closing date for this CONTRACT and which results in any decrease in the rate of taxes and duties on the supply of services to ONGC, (other than personnel and Corporate taxes), the CONTRACTOR shall pass on the benefits of such reduced cost, taxes or duties to the CORPORATION, to the extent which is directly attributable to such introduction of new legislation or change or amendment as mentioned above.</p> <p>21.3 All taxes & duties (except where otherwise expressly provided in the Contract) as may be levied / imposed in consequences of execution of the Services or in relation thereto or in connection therewith as per the Acts, Laws, Rules, Regulations in force on the</p>

Para No.	Existing Provision	Proposed modified Provision
	<p>submission of Price Bid or revised price bid, if any, for the this CONTRACT shall be to CONTRACTOR's account. Any increase / decrease in the net amount of such duties, taxes (i.e. the amount of taxes/duties payable minus eligible credit of taxes / duties paid on input services / input) after the date of submission of price bid or revised price bid, if any, but within the contractual completion / mobilization date as stipulated in the CONTRACT will be to the account of CORPORATION.</p> <p>21.4 Any increase in net amount of the duties and taxes (i.e. the amount of taxes/duties payable minus eligible credit of taxes / duties paid on input services / inputs) after the contractual completion / mobilization date during the extended period will be to the contractor's account, where delay in completion /mobilization period is attributable to the CONTRACTOR. However, any decrease in net amount of the duties and taxes (i.e. the amount of taxes/duties payable minus eligible credit of taxes / duties paid on input services / inputs) after the contractual completion / mobilization date will be to CORPORATION's account.</p> <p>21.5 The Contract Price and other prices given in the Schedule of Prices are based on the applicable tariff as indicated by the CONTRACTOR in the Schedule of Prices. In case this information subsequently proves to be wrong, incorrect or misleading, CORPORATION will have no liability to reimburse/pay to the CONTRACTOR the excess duties, taxes, fees, if any finally levied / imposed by the concerned authorities. However, in such</p>	<p>tender closing date, for the this CONTRACT shall be to CONTRACTOR's account. Any increase / decrease in the rate of such duties, taxes after the tender closing date, but within the contractual completion / mobilization date as stipulated in the CONTRACT will be to the account of CORPORATION.</p> <p>21.4 Any increase in the rate of taxes & duties after the contractual completion / mobilization date during the extended period will be to the contractor's account, where delay in completion /mobilization period is attributable to the CONTRACTOR. However, any decrease in the rate of taxes and duties after the contractual completion / mobilization date will be to CORPORATION's account.</p> <p>21.5 The Contract Price and other prices given in the Schedule of Prices are based on the applicable tariff as indicated by the CONTRACTOR in the Schedule of Prices. In case this information subsequently proves to be wrong, incorrect or misleading, CORPORATION will have no liability to reimburse/pay to the CONTRACTOR the excess duties, taxes, fees, if any finally levied / imposed by the concerned authorities. However, in such</p>

Para No.	Existing Provision	Proposed modified Provision
	<p>an event, CORPORATION will have the right to recover the difference in case the rate of duty/tax finally assessed is on the lower side.</p> <p>21.6 Notwithstanding the provision contained in clause 21.1 to 21.4 above, the CORPORATION shall not bear any liability in respect of :</p> <ul style="list-style-type: none"> (i) Personal taxes on the personnel deployed by CONTRACTOR, his sub-contractor / sub-sub contractors and Agents etc. (ii) Corporate taxes and Fringe benefit tax in respect of contractor and all of their sub-contractors, agents etc. (iii) Other taxes & duties including Customs Duty, Excise Duty and Service Tax in addition to new taxes etc. in respect of sub-contractors, vendors, agents etc of the CONTRACTOR. <p>21.7 In order to ascertain the net impact of the revisions / enactment of various provisions of taxes / duties, the CONTRACTOR is liable to provide following disclosure to CORPORATION:</p> <ul style="list-style-type: none"> (i) Details of each of the input services used in relation to providing service to CORPORATION including estimated monthly value of input service and service tax amount. (ii) Details of Inputs (material/consumable) used/required for providing service to ONGC 	<p>an event, CORPORATION will have the right to recover the difference in case the rate of duty/tax finally assessed is on the lower side.</p> <p>21.6 Notwithstanding the provision contained in clause 21.1 to 21.4 above, the CORPORATION shall not bear any liability in respect of :</p> <ul style="list-style-type: none"> (i) Personal taxes on the personnel deployed by CONTRACTOR, his sub-contractor / sub-sub contractors and Agents etc. (ii) Corporate taxes and Fringe benefit tax in respect of contractor and all of their sub-contractors, agents etc. (iii) Other taxes & duties including Customs Duty, and GST in addition to new taxes etc. in respect of sub-contractors, vendors, agents etc of the CONTRACTOR. <p>21.7 The above provisions would be applicable only in case of variation in rate of taxes and duties on supply of services to ONGC and not applicable on taxes and duties on input (goods and services).</p> <p>Deleted</p> <p>Deleted</p>

Para No.	Existing Provision	Proposed modified Provision
	including estimated monthly value of input and excise duty/CVD paid/payable on purchase of inputs.	21.8 Any claim or reduction on account of change in law shall be accompanied with undertaking that the provisions of anti-profiteering clause under GST Act have been complied with.
35.0	<p>Limitation of Liability</p> <p>Notwithstanding any other provisions, except only in cases of willful misconduct and / or criminal acts,</p> <p>a) Neither the Contractor nor the Company (ONGC) shall be liable to the other, whether in Contract, tort, or otherwise, for any consequential loss or damage, loss of use, loss of production, or loss of profits or interest costs, provided however that this exclusion shall not apply to any obligation of the Contractor to pay Liquidated Damages to the Company and</p>	<p>Limitation of Liability</p> <p>Notwithstanding any other provisions, except only in cases of willful misconduct and / or criminal acts,</p> <p>a) Neither the Contractor nor the Company (ONGC) shall be liable to the other, whether in Contract, tort, or otherwise, for any consequential loss or damage, loss of use, loss of production, or loss of profits or interest costs, provided however that this exclusion shall not apply to any obligation of the Contractor to pay Liquidated Damages plus GST thereon to the Company and</p>

Statement showing existing vis-à-vis modified contract conditions for Charger hire of Rigs.

Para No.	Existing Provision	Proposed Modified Provision
1.4 1.4(vii)	<u>LIQUIDATED DAMAGES</u> No provisions exist	<u>LIQUIDATED DAMAGES</u> The applicable GST on the LD shall have to be borne by the contractor. Accordingly, the liquidated damages shall be recovered from the contractor along with applicable GST.
5.0	MATERIALS, SUPPLIES, EQUIPMENT, SERVICES & PERSONNEL TO BE FURNISHED BY OPERATOR.	MATERIALS, SUPPLIES, EQUIPMENT, SERVICES & PERSONNEL TO BE FURNISHED BY OPERATOR.
5.1	MATERIALS, SUPPLIES,EQUIPMENT, SERVICES & PERSONNEL	MATERIALS, SUPPLIES,EQUIPMENT, SERVICES & PERSONNEL
5.1(a)ii	All items of equipment, materials, supplies, services and service personnel required for operations hereunder, other than those items set forth in Article 4 hereof or otherwise required to be replaced or furnished by Operator will be furnished by Operator, or at Operator's request, such items or any other items which Operator is required to furnish under this Agreement may be furnished by Contractor and billed to and be reimbursed by Operator at actual invoice cost provided that if the item is furnished out of Contractor's inventory the lowest quote from two reputable vendors/suppliers will establish the replacement cost less any cash discount obtained by Contractor, plus actual documented freight, packing and insurance costs of such items obtained outside the area of operations. Further, if the operator on scrutiny finds quotation of some other reputable vendors to be lower, then Operator will have	All items of equipment, materials, supplies, services and service personnel required for operations hereunder, other than those items set forth in Article 4 hereof or otherwise required to be replaced or furnished by Operator will be furnished by Operator, or at Operator's request, such items or any other items which Operator is required to furnish under this Agreement may be furnished by Contractor and billed to and be reimbursed by Operator at actual invoice cost provided that if the item is furnished out of Contractor's inventory the lowest quote from two reputable vendors/suppliers will establish the replacement cost less any cash discount obtained by Contractor, plus actual documented freight, packing and insurance costs of such items obtained outside the area of operations. Further, if the operator on scrutiny finds quotation of some other reputable vendors to be lower, then Operator will have

	<p>the discretion to pass the invoices based on the lower quotation. When such items are sent by air, at the specific request of Operator the entire cost thereof shall be for the account of Operator, including Air freight. In the event contractor is requested to furnish any single item of equipment, materials or supplies which, operator is required to furnish under this Agreement, Contractor's fee of 7.5% will be payable by Operator on F.O.B. value less discount if any, for each procurement costing US\$ 60,000 and 5% for each procurement costing more than US\$ 60,000 to cover total costs, to contractor on account of such procurement and actual cost of services against documents. In addition, customs duty paid if any, would be reimbursed at actuals against documentary evidence.</p>	<p>the discretion to pass the invoices based on the lower quotation. When such items are sent by air, at the specific request of Operator the entire cost thereof shall be for the account of Operator, including Air freight. In the event contractor is requested to furnish any single item of equipment, materials or supplies which, operator is required to furnish under this Agreement, Contractor's fee of 7.5% will be payable by Operator on F.O.B. value less discount if any, for each procurement costing US\$ 60,000 and 5% for each procurement costing more than US\$ 60,000 to cover total costs, to contractor on account of such procurement and actual cost of services against documents. In addition, customs duty paid if any, would be reimbursed at actuals against documentary evidence.</p>
5.1(a)iii	<p>For all services rendered or materials supplied to Contractor by Operator at Contractor's request which services or materials are the obligations of the Contractor, and which services or materials the Operator may agree to provide at its discretion the Operator shall charge the Contractor for actual costs as supported by vendor's invoice plus 7.5% service fee on FOB value for each procurement costing upto US dollars 60,000 and 5% for each procurement costing more than US dollars 60,000, thereon to cover costs on account of such procurement and cost for services. The Contractor shall make the payment to Operator as provided above without raising any objection or dispute about the same. The Contactor also agrees to pay the Operator, applicable service tax or any other tax for providing the services or materials. It will be the sole discretion of the Operator to accept or refuse such request(s) of Contractor. In case such request (s) is refused by the Operator, no claim of any nature will be preferred by the Contractor against the refusal of such requests by the Operator.</p>	<p>For all services rendered or materials supplied to Contractor by Operator at Contractor's request which services or materials are the obligations of the Contractor, and which services or materials the Operator may agree to provide at its discretion the Operator shall charge the Contractor for actual costs as supported by vendor's invoice plus 7.5% service fee on FOB value for each procurement costing upto US dollars 60,000 and 5% for each procurement costing more than US dollars 60,000, thereon to cover costs on account of such procurement and cost for services. The Contractor shall make the payment to Operator as provided above without raising any objection or dispute about the same. The Contactor also agrees to pay the Operator, applicable GST or any other tax for providing the services or materials. It will be the sole discretion of the Operator to accept or refuse such request(s) of Contractor. In case such request (s) is refused by the Operator, no claim of any nature will be preferred by the Contractor against the refusal of such requests by the Operator.</p>

	The service fee is inclusive of service tax. However, customs duty and transportation costs paid and / or incurred would be reimbursed at actuals against documentary evidence.	
7.2	INVOICE PRESENTATION	INVOICE PRESENTATION
7.3	<p>Invoice, accompanied by copies of the original vouchers, records, receipts or other supporting evidence for the work performed or the expenses incurred during each month, shall be presented to Operator's office on or before the tenth (10th) of each succeeding month or soon thereafter.</p> <p>The original invoice should also accompany the following documents/details:</p> <p><i>(An indicative list of documents is given below. Tender Committee should deliberate on the same and select the appropriate documents as applicable for the respective case and incorporate the same suitably in the Bid document / Contract, after making necessary additions/deletions.)</i></p> <p>1) <u>Alongwith first invoice:</u></p> <p>Following documents / details should be invariably furnished alongwith the first invoice:</p> <p>a) Copy of valid registration certificate under the Service Tax rules.</p>	<p>Invoice, accompanied by copies of the original vouchers, records, receipts or other supporting evidence for the work performed or the expenses incurred during each month, shall be presented to Operator's office on or before the tenth (10th) of each succeeding month or soon thereafter.</p> <p>The original invoice should also accompany the following documents/details:</p> <p><i>(An indicative list of documents is given below. Tender Committee should deliberate on the same and select the appropriate documents as applicable for the respective case and incorporate the same suitably in the Bid document / Contract, after making necessary additions/deletions.)</i></p> <p>1) <u>Along with first invoice:</u></p> <p>Following documents / details should be invariably furnished along with the first GST invoice raised under GST Law indicating GST Registration Number therein:</p> <p>a) Copy of valid GST registration certificate under GST Legislation</p>
	<p>2) <u>Payment of Mobilization Charges:</u></p> <p>a) Invoice (In accordance with the relevant Service Tax rules).</p>	<p>2) <u>Payment of Mobilization Charges:</u></p> <p>a) Invoice (In accordance with the relevant GST rules).</p> <p style="text-align: center;">Deleted</p>

	f) Details / statement showing cost of services, service tax etc. as per clause 15.5.1 below (alongwith details of disclosure as per clause 15.8.7)	
	<p>3) <u>Periodical / Monthly payment:</u></p> <p>a) Invoice (i.e. Tax invoice as per relevant Service Tax rules, in original and duplicate, clearly indicating Service Tax registration number, Service Classification, Rate and amount of Service Tax shown separately).</p> <p>m) Details/statement showing cost of services, service tax etc. as per clause 15.5.1 below (alongwith details of disclosure as per clause 15.8.7).</p>	<p>3) <u>Periodical / Monthly payment:</u></p> <p>a) Invoice (i.e. Tax invoice as per relevant GST rules, in original and duplicate, clearly indicating Service Classification, Service Accounting Code, Rate and amount of GST shown separately).</p> <p style="text-align: center;">Deleted</p>
15.5	<p>15.5 PAYMENT OF EXCISE DUTY, VAT / SALES TAX, WORKS CONTRACT TAX AND SERVICE TAX</p> <p>Contractor, unless specified otherwise in the Agreement, shall bear all tax liabilities, duties, Govt. levies etc. including Service tax, Corporate and personnel taxes levied or imposed on the Contractor on account of payments received by it from the Operator for the work done under this Agreement. It shall be the responsibility of the Contractor to submit to the concerned Indian authorities, the returns and all other concerned documents required for this purpose and to comply in all respects with the requirements of the laws in this regard, in time.</p> <p>Contractor shall provide all the necessary certificates / documents for enabling the Operator to avail Input VAT credit and CENVAT credit benefits, in respect of the payments of VAT, Excise Duty, Service Tax etc. which are payable against the Agreement. The Contractor should provide tax invoice</p>	<p>PAYMENT OF GST</p> <p>CONTRACTOR, unless specified otherwise in the Agreement, shall bear all tax liabilities, duties, Govt. levies etc. including GST and customs duty, Corporate and personnel taxes levied or imposed on the CONTRACTOR on account of payments received by it from the Operator for the work done under this Agreement. It shall be the responsibility of the CONTRACTOR to submit to the concerned Indian authorities, the returns and all other concerned documents required for this purpose and to comply in all respects with the requirements of the laws in this regard, in time.</p> <p>CONTRACTOR shall provide all the necessary compliances/ invoice / documents for enabling Operator to avail <u>Input tax credit benefits</u> in respect of the payments of GST which are payable against the Agreement. The CONTRACTOR should provide tax invoice issued under GST legislations for the</p>

issued under rule-4A of Service Tax Rules for the Services (indicating service tax education cess and Secondary & Higher Education Cess) and tax invoice issued under Central Excise rule-11 for Excise Duty (indicating excise duty, education cess and Secondary & Higher Education Cess) and tax invoice under respective State VAT Act for VAT separately for the indigenous goods. Payment towards the components of Excise Duty, VAT, CVD, SAD, Service Tax etc shall be released by the Operator only against appropriate documents ie tax invoice/Bill of entry for availing CENVAT / VAT credit (as applicable).

The tax invoices as per above provisions should invariably contain the following particulars:

- (i) Name, Address and the Registration Number (under the relevant Tax Rules) of the Service Provider (Contractor);
- (ii) Name and Address of the Service Receiver (Address of the Operator);
- (iii) Description, Classification and Value of taxable service / goods and the amount of applicable tax (i.e. Service tax / Excise Duty / VAT – separately indicating education cess and Secondary & Higher Education Cess, wherever applicable).

In case of imported goods, Contractor/ supplier is required to provide original Bill of Entry or copy of Bill of Entry duly attested by Custom authority which is required for availing CENVAT Credit

goods and Services (indicating GST). Payment towards the components of GST shall be released by OPERATOR only against appropriate documents ie: Tax Invoice.

The tax invoices as per above provisions should contain all the particulars as required under the invoicing rules under the GST legislations, including, but not limited to the following:

- (i) Name, Address and the GST Registration Number (under the relevant Tax Rules) of the Service Provider (Contractor)
- (ii) Name and Address and GST Registration Number of the Service Receiver (Address of Operator)
- (iii) Description, Classification and Value of taxable service / goods and the amount of applicable tax (CGST, SGST, IGST, UTGST and cess)
- (iv) In case of imported goods, contractor/supplier is required to provide original Bill of entry or copy of Bill of Entry duly attested by Custom authority.
- (v) The Contractor should mention the Place of supply in the invoice raised under GST Law.

		<p>(vi) Operator would not accept any invoice without its GSTIN mentioned on the invoice</p> <p>Note : Contractor who is under composition levy of the GST legislation would raise Bill of supply instead of Tax invoice which will have GSTIN of supplier as well as Operator.</p> <p><u>GST LEGISLATIONS:</u></p> <p>‘GST legislations’ means ‘any or all of the following legislations as may be applicable to the Bidder/Contractor and Operator:</p> <ol style="list-style-type: none"> i. the Central Goods & Services Tax Act, 2017; ii. the Integrated Goods & Services Act, 2017; iii. the Union Territory Goods & Services Tax Act, 2017; iv. the respective State Goods & Service Tax Acts’ v. the Goods and Services (Compensation to States) Act, 2017 vi. the Customs Act and the Customs Tariff Act.
15.5.1	<p>While submitting the invoice for payment, CONTRACTOR should submit the following details / statement as an attachment to the invoice:</p> <ol style="list-style-type: none"> a. Cost of Service Rs. _____ b. Service Tax/Excise Duty(Central Levy)/VAT(State Levy), as applicable Rs. _____ c. Total amount including Service Tax/Excise Duty/VAT (i.e. a+b) Rs. _____ d. Less: CENVAT Credit / VAT Credit, legally becomes available due to Change in Law Rs. _____ 	Deleted

	<p>(alongwith details of disclosure as per clause 15.8.7 below).</p> <p>e. Net payable by ONGC Rs. _____</p>	
<p>15.6 (clause No. 15.5 number rectified to read as 15.6)</p>	<p>CUSTOMS DUTY:</p> <p>(applicable for Charter hire services using CONTRACTOR's capital equipment like rigs/equipments/tools etc and for petroleum operation under nominated blocks or NELP/ other eligible blocks, where Customs duty is not payable as per the policy of Govt. of India in vogue).</p> <p>For import of rigs/equipments/tool in these areas, Corporation will provide Recommendatory Letter (RL) to the Contractor so that they obtain Essentiality Certificate (EC) from DGH for availing concessional rate of Customs duty for import of rigs/equipments/tools for deployment in PEL/ML/NELP areas</p>	<p>CUSTOMS DUTY (BCD + IGST): -</p> <p>(applicable for Charter hire services using CONTRACTOR's capital equipment like rigs/equipments/tools/vessel etc and for petroleum operations, where concessional Customs duty is applicable as per the policy of Govt. of India in vogue).</p> <p>As per SI. No. 404 of Customs Notification No. 50/2017-Cus dated 30.06.2017, the goods required for petroleum operation for eligible areas, as mentioned in list 33 of said notification, would attract 5% Customs Duty (BCD Nil & IGST @ 5%) subject to submission of EC.</p> <p>All imports (rigs/equipments/vessel/tool/spares, consumables and accessories) and import clearance under the contract including payment of Customs Duty shall be the responsibility of the Contractor.</p> <p>For import of rigs/equipments/vessel/tool/spares, consumables and accessories for execution of contract for petroleum operations, Operator will provide Recommendatory Letter (RL) to the contractor so that they can obtain Essentiality Certificate (EC) from DGH for availing</p>

where Customs duty is not applicable. For spares, consumables and accessories required during the execution of the contract for operation and maintenance of equipment/rigs and equipments, Corporation shall also issue Recommendatory Letter to the Contractor for obtaining EC for availing concessional rate of Customs duty. Accordingly, the Customs duty for neither rigs/equipments/tools nor for spares, consumables and accessories required for operation and maintenance of equipment/rigs and equipments is to be built in the quoted price. As no Customs duty is payable, no duty drawback would be available in this category. As regards, re-export of rigs/equipments/tools (owned or on lease basis) brought by the Contractor (whether Indian or foreign) for deployment in PEL/ML/NELP area is concerned, as the rigs/equipments/tools would be imported by the Contractor without payment of Customs duty after expiry of the contract with Operator, the Contractor would have to either re-export the rigs/equipments/tools or deploy the rigs/equipments/tools in areas where Customs Duty is not applicable (PEL/ML/NELP areas) after getting a fresh EC from DGH. In case the Contractor deploys the rigs/equipments/tools in an area where the Customs duty is applicable, then the Contractor has to get his rigs/equipments/tools cleared from Customs Authorities after payment of Customs duty. The Contractor shall also have to indemnify the Corporation against any claim that may arise due to violation of the Customs Act or the Foreign Trade Policy by them. In case any rigs/equipments/tools are required to be replaced by the Contractor during the execution of the contract, the Corporation shall issue a fresh RL so that Contractor can obtain a fresh EC from the DGH and bring the rigs/equipments/tools without payment of Customs Duty.

All imports under the contract shall be done with Corporation's prior approval only. The Contractor shall be responsible to carry out all the formalities. In case of any mis-declarations or

concessional rate of Customs duty for import of rigs/equipments/vessel/tool/spares, consumables and accessories. Accordingly, only concessional rate of the Customs duty for rigs/equipments/vessel/tools, spares, consumables and accessories required for operation and maintenance of equipment/rigs and equipments is to be considered while quoting. As regards, re-export of rigs/equipments/vessel/tools (owned or on lease basis) brought by the contractor (whether Indian or foreign) for petroleum operation, as the rigs/equipments/vessel/tools would be imported by the contractor with payment of concessional rate of CUSTOMS DUTY; after expiry of the contract with Operator, the contractor would have to either re-export the rigs/equipments/vessel/tools or deploy the rigs/equipments/vessel/tools for petroleum operations in areas where concessional rate of Customs Duty is applicable after getting a fresh EC from DGH. The contractor shall also have to indemnify the Operator against any claim that may arise due to violation of the Customs Act or the Foreign Trade Policy by them. In case any rigs/equipments/vessel/tools are required to be replaced by the contractor during the execution of the contract, the Operator shall issue a fresh RL so that contractor can obtain a fresh EC from the DGH and bring the rigs/equipments/vessel/tools on payment of concessional rate of Customs Duty.

offences committed under the Customs rules and regulations and also allied rules, fine, penalty or any other charges levied by the concerned authorities on Corporation shall be borne by the Contractor including the element of interest on Corporation's funds blocked under such circumstances. Corporation shall be indemnified by the Contractor against all actions by Govt. or any other agency for acts of commission and omission.

Contractor shall be responsible to import the rigs/equipments/tools for execution of the contract. The Contractor shall undertake to complete all the formalities as required under the Customs Act / Foreign Trade Policy (FTP) and indemnify ONGC from all the liabilities of Customs in this regard.

The rigs/equipments/tools imported by the Contractor for deployment in PEL/ML/NELP shall not be used / deployed by the Contractor for any purpose other than the jobs arising out of the contract awarded by Corporation and in the event of the rigs/equipments/tools being misused or put to use other than specified use, the Contractor shall be liable to pay fine, penalty and other actions taken by the Customs department and other authorities for violation of the customs rules and regulations and other allied roles. Contractor should also compensate Corporation for the duty element in such cases.

All imports under the contract shall be done with Operator's prior approval only. The Contractor shall be responsible to carry out all the formalities. In case of any mis-declarations or offences committed under the Customs rules and regulations and also allied rules, fine, penalty or any other charges levied by the concerned authorities on Operator shall be borne by the Contractor including the element of interest on Operator's funds blocked under such circumstances. Operator shall be indemnified by the Contractor against all actions by Govt. or any other agency for acts of commission and omission.

Contractor shall be responsible to import the rigs/equipments/vessel/tools for execution of the contract. The contractor shall undertake to complete all the formalities as required under the Customs Act / Foreign Trade Policy (FTP) and indemnify OPERATOR from all the liabilities of Customs in this regard.

The rigs/equipments/vessel/tools imported by the Contractor for petroleum operations against the EC provided by DGH against RL issued by OPERATOR shall not be used / deployed by the Contractor for any purpose other than the jobs arising out of the contract awarded by Operator and in the event of the rigs/equipments/vessel/tools being misused or put to use other than specified use, the Contractor shall be liable to pay fine, penalty and other actions taken by the Customs department and other authorities for violation of the customs rules and regulations and other allied rules. Contractor should also compensate Operator for the duty element in such cases.

Similarly in case of deployment of equipment by a contractor on ownership basis under concessional rate of Customs Duty under Sl. No. 404 of notification no. 50/2017-Cus for ONGC contracts, if after the expiry of contract such equipment are deployed for other licensee/contractor, then the contractor has

	<p>The Contractor shall produce “No Due Certificate” from the Customs Department on completion of Agreement. In case Customs Department refuses to issue such a certificate to the Contractor, the Contractor shall submit an Indemnity / Undertaking to Operator as per proforma at Annexure – II (Appendix -2) of tender document.</p>	<p>to comply with condition of the said notification and indemnify OPERATOR against any claim arising out of non-compliance of the said notification.</p> <p>The Contractor shall produce “No Due Certificate” from the Customs Department on completion of Agreement. In case Customs Department refuses to issue such a certificate to the Contractor, the Contractor shall submit an Indemnity / Undertaking to Operator as per proforma at Annexure – II (Appendix -2) of tender document.</p>
15.6	<p>CUSTOMS DUTY: - (applicable for Charter hire services using Contractor’s capital equipment like rigs/equipments/tools etc. and for non-PEL/ML areas where Customs Duty is payable).</p> <p>In case of service contracts using Contractors capital equipment like rigs/equipments/tools etc, the applicable Customs duty will be considered in evaluation and will be paid directly by ONGC to the customs authorities. However, the contractor shall be required to submit a Bank Guarantee (as per proforma attached at _____) to ONGC for the amount equivalent to the amount of Customs Duty, which has been paid by ONGC to the Customs Deptt. on behalf of the contractor. The BG shall be valid till the expiry of the contract period.</p> <p>Contractor shall be required to indicate the cost of rigs/equipments/tools as well as the equipment (in case of charter hire of rigs) on which Customs duty is payable. Customs duty, wherever applicable, for the rigs/equipments/tools shall be calculated at the applicable rate of Customs duty as on the date of opening of the price bid or revised price bid as the case may be and shall be taken into account for evaluation of EDR. If Customs authorities assess that the cost of the rigs/equipments/tools on which Customs duty is payable is higher than what has been indicted in the bid, then Corporation would restrict payment of Customs duty, upto the amount calculated based on the cost of the rigs/equipments/tools</p>	<p>Deleted</p>

indicted by the bidder in their bid only. In case the Customs authorities assess that the cost of the rigs/equipments/tools on which the Customs duty is payable is lower than what has been indicated in the bid, then, Corporation would pick up the duty at actual.

Customs duty on spares, consumables and accessories shall not be added to above and shall be paid directly by the Contractor. For availing of concessional rate of Customs duty, if any, on the spares, consumables, accessories, explosives etc. Contractor will make his or her own arrangement to apply to Directorate General of Hydrocarbons, New Delhi. Corporation will provide necessary certification on application that the spares, consumables, accessories, explosives etc. imported for the Contract are for oil field services.

All imports under the contract shall be done with Corporation's prior approval only. The Contractor shall be responsible to carry out all the formalities including payment of dues wherever applicable except for the payment of customs duty, which shall be paid by Corporation as above. In case of any mis-declarations or offences committed under the Customs rules and regulations and also allied rules, fine, penalty or any other charges levied by the concerned authorities on Corporation shall be borne by the Contractor including the element of interest on Corporation's funds blocked under such circumstances. Corporation shall be indemnified by the Contractor against all actions by Govt. or any other agency for acts of commission and omission.

Contractor shall be responsible to import the rigs/equipments/tools for execution of the contract. The contractor shall undertake to complete all the formalities as required under the Customs Act / Foreign Trade Policy (FTP) and indemnify ONGC from all the liabilities of Customs in this regard.

The Contractor shall be responsible to ensure that only the items authorised by operating department of Corporation are consigned to the Corporation for the purpose of payment of Customs duty. In case of shipment of any item for which Corporation is not responsible to pay Customs duty, the Contractor shall pay such Customs duty to Corporation directly and if such transactions delay final payment of Customs duty to customs authorities, interest/ penalty if any levied by customs authorities shall be borne by the Contractor.

The rigs/equipments/tools on which the duty is paid by Corporation shall not be used / deployed by the Contractor for any purpose other than the jobs arising out of the contract awarded by Corporation and in the event of the rigs/equipments/tools being misused or put to use other than specified use, the Contractor shall be liable to pay fine, penalty and other actions taken by the Customs department and other authorities for violation of the customs rules and regulations and other allied roles. Contractor should also compensate Corporation for the duty element in such cases.

If there is any change in the rate of duty due to misleading nomenclature of the rigs/equipments/tools, the additional duty element shall have to be borne by the Contractor.

Any statutory variation (both plus and minus) in the rate of Custom duty within the contractual completion period shall be to the account of Corporation. Any increase in Customs duty during the period between the stipulated date of deployment of rigs/equipments/tools and actual date of deployment, in case of late deployment, with the prior approval of Corporation, will be to Contractor's account. However any decrease in Customs duty during such period will be to the account of Corporation. This is without prejudice to any other clause including Liquidated Damages clause.

If duty drawback is available, i.e in case of premature termination of the contract (before a period of 18 months) or if contract duration is less than 18 months, than in that case ONGC would be entitled to receive the benefit of duty drawback and the Contractor shall pass on the amount of duty drawback to the Corporation. All the necessary documents as regards the Customs duty paid by the contractor and the amount of duty draw back received by them shall also have to submitted by the Contractor to the Corporation.

The Bank Guarantee submitted by the contractor as per the above provisions for the amount equivalent to the amount of Customs Duty, which has been paid by ONGC to the Customs Deptt. on behalf of the contractor, shall be forfeited by ONGC, in the following situations:

If the contractor fails to avail and / or pass on the benefit of duty drawback to ONGC, whenever applicable, the Bank Guarantee shall be forfeited to the extent of an amount equivalent to the duty drawback eligible.

If the contractor fails to fulfill any of the contractual obligations or violates any of the contractual conditions, resulting into premature termination of the contract, then ONGC shall invoke the Bank Guarantee to recover an amount paid by it towards Customs Duty on behalf of the contractor in proportion to the period of the contract for which the services have not been rendered by the contractor to ONGC.

Note: Financial evaluation methodology should be framed by the Work center accordingly by subtracting the Duty draw back if the same is available in case the contract period is less than 18 months.

<p>15.8</p>	<p>CHANGE IN LAW:</p> <p>15.8.1 In the event of introduction of any new legislation or any change or amendment or enforcement of any Act or Law, rules or regulations of Government of India or State Government(s) or Public Body which becomes effective after the date of submission of Price Bid or revised price bid, if any, for this CONTRACT and which results in increased cost of the works under the CONTRACT through increased liability of taxes, (other than personnel and Corporate taxes), duties, the CONTRACTOR shall be indemnified for any such increased cost by the CORPORATION subject to the production of documentary proof to the satisfaction of the CORPORATION to the extent which directly is attributable to such introduction of new legislation or change or amendment as mentioned above and adjudication by the competent authority & the courts wherever levy of such taxes / duties are disputed by CORPORATION.</p> <p>15.8.2 Similarly, in the event of introduction of new legislation or any change or amendment or enforcement of any Act or Law, rules or regulations of Government of India or State Government(s) or Public Body which becomes effective after the date of submission of Price Bid or revised price bid, if any, for this CONTRACT and which results in any decrease in the cost of the works through reduced liability of taxes, (other than personnel and Corporate taxes) duties, the CONTRACTOR shall pass on the benefits of such reduced cost, taxes or duties to the CORPORATION, to the extent which is directly attributable to such introduction of new legislation or change or amendment as mentioned above.</p>	<p>CHANGE IN LAW:</p> <p>15.8.1 In the event of introduction of any new legislation or any change or amendment or enforcement of any Act or Law, rules or regulations of Government of India or State Government(s) or Public Body which becomes effective after the date of tender closing for this CONTRACT and which results in increase in rate of taxes and duties on the supply of services to OPERATOR under the CONTRACT (other than personnel and Corporate taxes), the CONTRACTOR shall be indemnified for any such increased taxes and duties by the OPERATOR subject to the production of documentary proof to the satisfaction of the OPERATOR to the extent which directly is attributable to such introduction of new legislation or change or amendment as mentioned above and adjudication by the competent authority & the courts wherever levy of such taxes / duties are disputed by OPERATOR.</p> <p>15.8.2 Similarly, in the event of introduction of new legislation or any change or amendment or enforcement of any Act or Law, rules or regulations of Government of India or State Government(s) or Public Body which becomes effective after the date of tender closing for this CONTRACT and which results in any decrease in the rate of taxes and duties on the supply of services to OPERATOR, (other than personnel and Corporate taxes), the CONTRACTOR shall pass on the benefits of such reduced cost, taxes or duties to the OPERATOR, to the extent which is directly attributable to such introduction of new legislation or change or amendment as mentioned above.</p>

15.8.3 All duties, taxes (except where otherwise expressly provided in the Contract) as may be levied / imposed in consequences of execution of the Works/Services or in relation thereto or in connection therewith as per the Acts, Laws, Rules, Regulations in force on the date of submission of Price Bid or revised price bid, if any, for the this CONTRACT shall be to CONTRACTOR's account. Any increase / decrease in the net amount of such duties, taxes (i.e. the amount of taxes/duties payable minus eligible credit of taxes / duties paid on input services / input) after the date of submission of price bid or revised price bid, if any, but within the contractual completion / mobilization date as stipulated in the CONTRACT will be to the account of the Operator.

15.8.4 Any increase in net amount of the duties and taxes (i.e. the amount of taxes/duties payable minus eligible credit of taxes / duties paid on input services / inputs) after the contractual completion / mobilization date during the extended period will be to the contractor's account, where delay in completion /mobilization period is attributable to the CONTRACTOR. However, any decrease in net amount of the duties and taxes (i.e. the amount of taxes/duties payable minus eligible credit of taxes / duties paid on input services / inputs) after the contractual completion / mobilization date will be to the Operator's account.

15.8.5 The Contract Price and other prices given in the Schedule of Prices are based on the applicable tariff as indicated by the CONTRACTOR in the Schedule of Prices. In case this information subsequently proves to be wrong, incorrect or misleading, CORPORATION will have no liability to reimburse/pay to the CONTRACTOR the excess duties, taxes, fees, if any finally levied / imposed by the concerned authorities. However, in such an event, CORPORATION will

15.8.3 All taxes & duties (except where otherwise expressly provided in the Contract) as may be levied / imposed in consequences of execution of the Services or in relation thereto or in connection therewith as per the Acts, Laws, Rules, Regulations in force on the date of tender closing, for the this CONTRACT shall be to CONTRACTOR's account. Any increase / decrease in the rate of such duties, taxes after the date of tender closing, but within the contractual completion / mobilization date as stipulated in the CONTRACT will be to the account of OPERATOR.

15.8.4 Any increase in the rate of taxes & duties after the contractual completion / mobilization date during the extended period will be to the contractor's account, where delay in completion /mobilization period is attributable to the CONTRACTOR. However, any decrease in the rate of taxes and duties after the contractual completion / mobilization date will be to OPERATOR's account.

15.8.5 The Contract Price and other prices given in the Schedule of Prices are based on the applicable tariff as indicated by the CONTRACTOR in the Schedule of Prices. In case this information subsequently proves to be wrong, incorrect or misleading, OPERATOR will have no liability to reimburse/pay to the CONTRACTOR the excess duties,

<p>have the right to recover the difference in case the rate of duty/tax finally assessed is on the lower side.</p> <p>15.8.6 Notwithstanding the provision contained in clause 15.8.1 to 15.8.4 above, the CORPORATION shall not bear any liability in respect of :</p> <p>(i) Personal taxes on the personnel deployed by CONTRACTOR, his sub-contractor / sub-sub contractors and Agents etc.</p> <p>(ii) Corporate taxes and Fringe benefit tax in respect of contractor and all of their sub-contractors, agents etc.</p> <p>(iii) Other taxes & duties including Customs Duty, Excise Duty and Service Tax in addition to new taxes etc. in respect of sub-contractors, vendors, agents etc of the CONTRACTOR.</p> <p>15.8.7 In order to ascertain the net impact of the revisions / enactment of various provisions of taxes / duties, the CONTRACTOR is liable to provide following disclosure to the Operator:</p> <p>(i) Details of each of the input services used in relation to providing service to the Operator including estimated monthly value of input service and service tax amount.</p> <p>(ii) Details of Inputs (material/consumable) used/required for providing service to the Operator including estimated monthly value of input and excise duty/CVD paid/payable on purchase of inputs.</p>	<p>taxes, fees, if any finally levied / imposed by the concerned authorities. However, in such an event, OPERATOR will have the right to recover the difference in case the rate of duty/tax finally assessed is on the lower side.</p> <p>15.8.6 Notwithstanding the provision contained in clause 15.8.1 to 15.8.4 above, the OPERATOR shall not bear any liability in respect of :</p> <p>(i) Personal taxes on the personnel deployed by CONTRACTOR, his sub-contractor / sub-sub contractors and Agents etc.</p> <p>(ii) Corporate taxes and Fringe benefit tax in respect of contractor and all of their sub-contractors, agents etc.</p> <p>(iii) Other taxes & duties including Customs Duty, and GST in addition to new taxes etc. in respect of sub-contractors, vendors, agents etc of the CONTRACTOR.</p> <p>15.8.7 The above provisions would be applicable only in case of variation in rate of taxes and duties on supply of services to OPERATOR and not applicable on taxes and duties on input (goods and services).</p> <p>Deleted</p> <p>Deleted</p>
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		<p>15.8.8 Any claim or reduction on account of change in law shall be accompanied with undertaking that the provisions of anti-profiteering clause under GST Act have been complied with.</p>
<p>16.3</p>	<p>LOSS OR DAMAGE TO CONTRACTOR'S DOWN HOLE EQUIPMENT</p> <p>Operator shall reimburse Contractor for loss of or damage to Contractor's downhole equipment, as under, provided that such loss or damage is not occasioned by normal wear and tear or negligence on the part of the Contractor.</p> <p>(a) In the case of Contractor's down-hole equipment being damaged, Operator will reimburse Contractor such repair cost, provided however, that Operator shall not be required to reimburse Contractor any amount greater than that which would have been due had such equipment been lost and, therefore, calculated under sub-section (b) herein below.</p> <p>(b) In the case of Contractor's down hole equipment being lost, Operator will reimburse Contractor 75% of the replacement cost, FOB nearest port of the vendor.</p> <p>Operator will provide Recommendatory Letter on request of the Contractor (for items applicable) for obtaining Essentiality Certificate from DGH for availing CONCESSIONAL RATE OF CUSTOMS DUTY/EXCISE DUTY/ SALES TAX of Customs duty. The responsibility of obtaining EC from concerned authorities lies with Contractor and Operator will not be liable to the Contractor for whatsoever reasons.</p>	<p>LOSS OR DAMAGE TO CONTRACTOR'S DOWN HOLE EQUIPMENT</p> <p>Operator shall reimburse Contractor for loss of or damage to Contractor's downhole equipment, as under, provided that such loss or damage is not occasioned by normal wear and tear or negligence on the part of the Contractor.</p> <p>(a) In the case of Contractor's down-hole equipment being damaged, Operator will reimburse Contractor such repair cost, provided however, that Operator shall not be required to reimburse Contractor any amount greater than that which would have been due had such equipment been lost and, therefore, calculated under sub-section (b) herein below.</p> <p>(b) In the case of Contractor's down hole equipment being lost, Operator will reimburse Contractor 75% of the replacement cost, FOB nearest port of the vendor.</p> <p>Operator will provide Recommendatory Letter on request of the Contractor (for items applicable) for obtaining Essentiality Certificate from DGH for availing benefit of CONCESSIONAL RATE OF CUSTOMS DUTY/TAXES. The responsibility of obtaining EC from concerned authorities lies with Contractor and Operator will not be liable to the Contractor for whatsoever reasons.</p>

ANNEXURE –II
(APPENDIX – 2)

(Stamp paper of Rs 200)

INDEMNITY & UNDERTAKING

1. Know all men by these presents that M/s_____ hereby hold and bind myself / our selves, executers, administrative assignees and legal representatives to Oil and Natural Gas Corporation Ltd. herein after called “ONGC” for payment of any amount being demanded / demand by Customs authorities against Contract no _____ dated _____ from ONGC for the reasons stated hereinafter.
2. The rig _____ was working in offshore India in PEL / ML blocks released / renewed after 1.4.99, under a charter hire Contract No. _____ dated _____ by and between ONGC and M/s. _____, without payment of Customs Duty under the Essentiality Certificate (EC) # _____ dated _____ issued by Directorate General of Hydrocarbons (“DGH”) against the said Contract.
3. The rig _____ was imported into Indian waters vide Bill of Entry # _____ dated _____
4. That M/s _____ hereby confirms that the spares and consumable imported against ECs issued by DGH based on the recommendatory letters

ANNEXURE –II
(APPENDIX – 2)

(Stamp paper of Rs 200)

INDEMNITY & UNDERTAKING

1. Know all men by these presents that M/s_____ hereby hold and bind myself / our selves, executers, administrative assignees and legal representatives to Oil and Natural Gas Corporation Ltd. herein after called “ONGC” for payment of any amount being demanded / demand by Customs authorities against Contract no _____ dated _____ from ONGC for the reasons stated hereinafter.
2. The rig _____ was working in offshore India in PEL / ML blocks released / renewed after 1.4.99/**eligible areas for Petroleum operations** covered under relevant notification indicated in the contract, under a charter hire Contract No. _____ dated _____ by and between ONGC and M/s. _____, withpayment of concessional rate of Customs Duty under the Essentiality Certificate (EC) # _____ dated _____ issued by Directorate General of Hydrocarbons (“DGH”) against the said Contract.
3. The rig _____ was imported into Indian waters vide Bill of Entry # _____ dated _____

of ONGC during the contract period have either been consumed on the rig _____ while deployed for operations in the PEL / ML areas or have been re-exported or have been transferred with the approval of DGH to new Contract awarded vide _____ dated _____ and all the conditions of Notification, under which exemption was availed by M/s _____ while importing the spares and consumable have been complied .

5. That M/s _____ confirms that, as on date, there is no demand from the Custom department in respect of the rig _____ hired against the Contract No. _____ dated _____
6. M/s _____ agrees to indemnify and hold ONGC harmless from any claim of Customs duty, fine or penalty that may become payable or against all action of Government or any other agency due to any act of commission or omission solely by M/s _____ whereby the provisions of the Customs Act with conditions of the Notification No.12/2012-customs dated 17th March, 2012 are not complied with under which exemptions were availed by M/s _____ while importing and re-exporting of the rig, rig equipment and spares and consumable etc.
7. **M/s _____ undertake to forthwith make all payments enumerated in the foregoing paragraph in the event of any action by customs authorities against ONGC for violation of conditions, solely by M/s. _____ of Notification No.12/2012-customs dated 17th March, 2012, to the extent of its fault.**

4. That M/s _____ hereby confirms that the spares and consumable imported against ECs issued by DGH based on the recommendatory letters of ONGC during the contract period have either been consumed on the rig _____ while deployed for operations in the PEL / ML areas/ **eligible areas for Petroleum operations** covered under relevant notification indicated in the contract or have been re-exported or have been transferred with the approval of DGH to new Contract awarded vide _____ dated _____ and all the conditions of Notification, under which exemption was availed by M/s _____ while importing the spares and consumable have been complied .

5. That M/s _____ confirms that, as on date, there is no demand from the Custom department in respect of the rig _____ hired against the Contract No. _____ dated _____
6. M/s _____ agrees to indemnify and hold ONGC harmless from any claim of Customs duty, fine or penalty that may become payable or against all action of Government or any other agency due to any act of commission or omission solely by M/s _____ whereby the provisions of the Customs Act with conditions of the Notification No.50/2017-customs dated 30th June 2017/ relevant notification indicated in the contract are not complied with under which exemptions were availed by M/s _____ while importing and re-exporting of the rig, rig equipment and spares and consumable etc.

	<p>8. That I, _____ holding Indian Passport No. _____ and an employee _____ of M/s. _____, am authorized by _____ to sign, deliver and bind _____ M/s. _____ regarding this indemnity & undertaking in favour of ONGC. .</p> <p style="text-align: right;">(Authorized Signatory)</p> <p style="text-align: center;">(Seal)</p> <p style="text-align: center;">Witness:</p> <p style="text-align: center;">1. _____</p> <p style="text-align: center;">2. _____</p>	<p>7. M/s _____ undertake to forthwith make all payments enumerated in the foregoing paragraph in the event of any action by customs authorities against ONGC for violation of conditions, solely by M/s. _____ of Notification No.50/2017-customs dated 30thJune, 2017/ relevant notification indicated in the contract, to the extent of its fault.</p> <p>8. That I, _____ holding Indian Passport No. _____ and an employee _____ of M/s. _____, am authorized by _____ to sign, deliver and bind _____ M/s. _____ regarding this indemnity & undertaking in favour of ONGC. .</p> <p style="text-align: right;">(Authorized Signatory) (Seal)</p> <p style="text-align: center;">Witness:</p> <p style="text-align: center;">1. _____</p> <p style="text-align: center;">2. _____</p>
33.0	<p>LIMITATION OF LIABILITY</p> <p>Notwithstanding any other provisions, except only in cases of willful misconduct and / or criminal acts,</p> <p>a) Neither the Contractor nor the Operator shall be liable to the other, whether in contract, tort, or otherwise, for any consequential loss or damage, loss of use, loss of production,</p>	<p>Limitation of Liability</p> <p>Notwithstanding any other provisions, except only in cases of willful misconduct and / or criminal acts,</p> <p>a) Neither the Contractor nor the Operator (ONGC) shall be liable to the other, whether in Contract, tort, or otherwise, for any consequential loss or damage, loss of use, loss of production, or loss of profits or interest costs, provided</p>

	<p>or loss of profits or interest costs provided however, that this exclusion shall not apply to any obligation of the Contractor to pay Liquidated Damages to the Operator and</p>	<p>however that this exclusion shall not apply to any obligation of the Contractor to pay Liquidated Damages plus GST thereon to the Operator and</p>
	<p style="text-align: center;"><u>Annexure</u></p> <p><u>Proforma for Irrevocable Bank Guarantee to be submitted by the contractor in lieu of payment of Customs Duty made by ONGC, on behalf of Contractor, against Service Contracts/Charter Hire of Rigs</u></p>	<p>Deleted</p>
	<p>INSTRUCTIONS FOR FURNISHING BANK GUARANTEE IN LIEU OF PAYMENT OF CUSTOMS DUTY, ON BEHALF OF CONTRACTOR, AGAINST SERVICE CONTRACTS/CHARTER HIRING OF SERVICES / LSTK CONTRACTS ETC.</p>	<p>Deleted</p>

Statement showing existing vis-à-vis modified provisions of BEC for procurement of goods against ICB tenders

Clause No.	Existing Provisions	Modified Provisions
B.1	Technical Rejection Criteria	Technical Rejection Criteria
B.1.2	Documentary evidence in respect of the above should be submitted in the form of copies of relevant Purchase Orders alongwith copies of any of the documents in respect of satisfactory execution of each of those Purchase Orders, such as - (i) Satisfactory Inspection report (OR) (ii) Satisfactory supply completion / Installation report (OR) (iii) Consignee Receipted Delivery Challans (OR) (iv) Central Excise Gate Pass / Tax Invoices issued under relevant rules of Central Excise / VAT (OR) (v) any other documentary evidence that can substantiate the satisfactory execution of each of the purchase orders cited above.	Documentary evidence in respect of the above should be submitted in the form of copies of relevant Purchase Orders alongwith copies of any of the documents in respect of satisfactory execution of each of those Purchase Orders, such as - (i) Satisfactory Inspection report (OR) (ii) Satisfactory supply completion / Installation report (OR) (iii) Consignee Receipted Delivery Challans (OR) (iv) Central Excise Gate Pass / Tax Invoices issued under relevant rules of Central Excise / VAT/ GST (OR) (v) any other documentary evidence that can substantiate the satisfactory execution of each of the purchase orders cited above.
B.2	Commercial rejection criteria	Commercial rejection criteria
B.2.5.	Offers of following kinds will also be rejected.	No Change
B.2.5.(i)	(Applicable for cases where scope of supply involves rendering of any taxable service):	-Deleted-
B.2.5.(i) A	Offers not accompanied with a copy of valid registration certificate under Service Tax Rules or an undertaking for submission of copy of requisite service tax registration certificate alongwith the first	Offers not accompanied with a copy of valid GST registration certificate under GST Legislations of India.

Clause No.	Existing Provisions	Modified Provisions
	<p>invoice submitted for payment against the purchase order. <i>(Not applicable for Service providers from outside India, who do not have any fixed establishment or permanent address in India).</i></p>	<p>In case of foreign bidders, if GST registration certificate is not available at the time of submission of bid, the bidder shall submit an undertaking to provide copy of the same alongwith first invoice.</p> <p>Foreign bidder supplying goods and services from outside India without visiting India for providing services is not required to obtain registration under GST law. Such bidder shall provide an undertaking to this effect. However, foreign bidder shall have to obtain registration under GST law in case they have to visit India for providing services in India.</p>
B.2.5.(j)	<p>(Full clause, or the entries such as 'Input VAT credit' and 'CENVAT credit' to be deleted if not applicable, depending on situations where ONGC is in not a position to avail the Input VAT credit, or CENVAT credit, or both)</p> <p>Offers not accompanied with an undertaking to provide all the necessary certificates / documents for enabling ONGC to avail Input VAT credit and CENVAT credit benefits (wherever applicable), in respect of the payments of VAT, Excise Duty, Service Tax etc. which are payable against the contract (if awarded), alongwith documentary evidence for payment of Excise Duty and Service Tax.</p>	<p>Offers not accompanied with an undertaking to provide all the necessary compliances / invoice / documents required under GST legislation for enabling ONGC to avail Input tax (GST) credit.</p> <p>(Not applicable for the bidder who are under composition levy)</p>

C.PRICE EVALUATION CRITERIA

Clause No.	Existing Provisions	Modified Provisions
C.1.1	<u>Price Evaluation Criteria (applicable for tenders where any services are not covered under scope of supply)</u>	<u>Price Evaluation Criteria (applicable for tenders for pure supply of Goods)</u>
C.1.1.(i)	Bids will be evaluated item-wise / group-wise, as the case may be. Ex-works price of domestic Bidders (with Customs duty on imported raw materials and components etc. <u>and applicable terminal Excise Duty on finished products and Sales Tax</u>) excluding inland transportation to owner's site and CIF landed price of foreign Bidders i.e. CIF value (i.e. FOB price quoted + quoted freight + 1% of FOB price as insurance) + Customs Duty (on total of CIF value plus landing charges @ 1% of CIF value) excluding inland transportation to owners site will be compared.	Bids will be evaluated item-wise / group-wise as under: Ex-works price of the domestic bidders with applicable GST on supply of goods excluding inland transportation to owner's site Will be compared with CIF landed price of the foreign bidder i.e. CIF value (FOB price quoted plus quoted freight plus 1% of FOB price as insurance) plus Customs Duty (on total of CIF value plus landing charges @ 1% of CIF value) excluding inland transportation to owners site
C.1.1.(ii)	If there is no acceptable foreign Bidder, then the final inter-se evaluation of domestic Bidders will be made on FOR destination basis and supply order will be awarded to the domestic Bidder who happens to be the lowest on FOR destination basis.	If there is no acceptable foreign Bidder, then the final inter-se evaluation of domestic Bidders will be made on FOR destination basis and supply order will be awarded to the domestic Bidder who happens to be the lowest on FOR destination basis.
C.1.1.(iii)	However, if under (i) above, a domestic Bidder emerges L-1, but whose rates are higher on FOR	However, if a domestic Bidder emerges L-1 as per C.1.1.(i), but whose rates are higher as compared to

	destination basis as compared to any other acceptable domestic Bidder, then such L-1 Bidder would have to match its rates to the level of the lowest FOR destination rate.	any other acceptable domestic bidder on calculation of cost as per C.1.1.(ii) above on FOR destination basis, then L-1 bidder as per C.1.1(i) would have to match its rates to the level of the lowest bidder on FOR destination basis as per C.1.1(ii).
C.1.1.(iv)	While evaluating the bids, the closing B.C. Selling market rates of exchange declared by the State Bank of India on the day prior to the price bid opening will be taken into account for conversion of foreign currency into Indian Rupees. Where the time lag between opening of price bid and final decision exceeds three months, the B.C. selling market rate of exchange declared by SBI on the day prior to date of final decision will be adopted for conversion of foreign currency into Indian Rupees	While evaluating the bids, the closing B.C. Selling market rates of exchange declared by the State Bank of India on the day prior to the price bid opening will be taken into account for conversion of foreign currency into Indian Rupees. Where the time lag between opening of price bid and final decision exceeds three months, the B.C. selling market rate of exchange declared by SBI on the day prior to date of final decision will be adopted for conversion of foreign currency into Indian Rupees
C.1.1.(v)	Optional items, if any, shall not be considered for evaluation.	Optional items, if any, shall not be considered for evaluation
C.1.1.(vi)	If Customs Duty/Excise Duty/Sales Tax are being taken into account for the purpose of evaluation of bids then the rate of Customs Duty/Excise Duty/Sales Tax as prevailing on the date of bid closing/ date of revised price bid closing as the case may be will be taken into consideration for the propose of evaluation of bids. However, if there is any change in the rate of Customs Duty/Excise Duty /Sales Tax after the date of bid closing/ date of revised price bid closing but prior to award of the contract due to which there is any change in the original ranking of	As Customs Duty/GST on the supply of goods is being taken into account for the purpose of evaluation of bids, the rate of Customs duty/GST on the supply of goods as prevailing on the date of bid closing will be taken into consideration for the purpose of evaluation of bids. However, if there is any change in the rate of Customs duty/GST after the date of bid closing but prior to award of the contract due to which there is any change in the original ranking of bidders, then the bidder who has emerged lowest based on the rate of Customs duty/GST as prevailing on the

	Bidders, then the Bidder who has emerged lowest based on the rate of Customs Duty/Excise Duty/Sales Tax as prevailing on the date of bid closing/ <i>bid submission/opening of revised prices</i> would be considered for award of contract but subject to matching his prices with the Bidder who has emerged lowest as a result of modification in duties & taxes. In case originally evaluated L-1 Bidder fails to match the price (with the Bidder who emerges L-1 due to change in Duties) then the award of contract will go to the Bidder who subsequently emerges L-1 due to change in Duties.	date of bid closing would be considered for award of contract but subject to matching his prices with the bidder who has emerged lowest as a result of modification in rate of Customs duty/GST. In case originally evaluated L-1 Bidder fails to match the price (of the bidder who emerges L-1 due to change in rate of Customs duty/GST) then the award of contract will go to the bidder who subsequently emerges L-1 due to change in rate of Customs duty/GST.
	(OR)	(OR)
C.1.1	<u>Price Evaluation Criteria (applicable for tenders where installation / commissioning and other services are covered under scope of supply)</u>	<u>Price Evaluation Criteria (applicable for tenders where installation / commissioning and other services are covered under scope of supply)</u>
C.1.1.(i)	Bids will be evaluated item-wise / group-wise, as the case may be. <u>For the price evaluation, Material cost will be based on</u> Ex-works price of domestic Bidders (with Customs duty on imported raw materials and components etc. <u>and applicable terminal Excise Duty on finished products and Sales Tax</u>) excluding inland transportation to owner's site and CIF landed price of foreign Bidders i.e. CIF value (i.e. FOB price quoted + quoted freight + 1% of FOB price as insurance) + Customs Duty (on total of CIF value plus landing charges @ 1% of CIF value) excluding inland transportation to owners site .	Bids will be evaluated item-wise / group-wise on the "cost of evaluation" as under: Ex-works price of the domestic bidders with applicable GST on supply of goods excluding inland transportation to owner's site plus value of services like the installation / commissioning and other services covered, if any, under scope of supply, including GST Will be compared with CIF landed price of the foreign bidder i.e. CIF value (

		FOB price quoted plus quoted freight plus 1% of FOB price as insurance) plus Customs Duty (on total of CIF value plus landing charges @ 1% of CIF value) excluding inland transportation to owners site plus value of services like the installation / commissioning and other services covered, if any, under scope of supply, including GST.
C.1.1.(ii)	Where installation / commissioning and other services are covered under scope of supply, <u>the cost of the same shall also be considered for evaluation.</u> In such cases, the offers will be compared on the basis of 'final cost of evaluation', which will be arrived at after adding the <u>cost of such services</u> to the Material cost as per (i) above <u>and inclusive of Service Tax as applicable for such Services. (In case the Bidder does not give break-up of the quoted prices, indicating the components of material cost and the taxable services separately, the Service Tax will be loaded on entire quoted / Contract value for evaluation).</u>	Deleted
C.1.1.(iii)	If there is no acceptable foreign Bidder, then the final inter-se evaluation of domestic bidders will be made on the basis of "Final cost of evaluation" as per (ii) above, after calculating material cost (at (i) above) on "FOR destination basis". The supply order will be awarded to the domestic Bidder who happens to be the lowest based on such 'final cost of evaluation'.	C.1.1(ii) If there is no acceptable foreign Bidder, then the inter-se evaluation of domestic bidders will be made on the basis of "Cost of evaluation" on FOR Destination basis for prices of goods plus value of services like the installation / commissioning and other services covered, if any, under scope of supply, including GST".
C.1.1.(iv)	However, as per 'final cost of evaluation' under (ii) above, if a domestic Bidder emerges L-1, but whose	C.1.1.(iii) However, if a domestic Bidder emerges L-1 as per C.1.1.(i), but whose rates are higher as

	rates are higher as compared to any other acceptable domestic Bidder on calculation of Material cost [at (i) above] on FOR destination basis, then such L-1 Bidder would have to match its “Final cost of evaluation” to the level of such domestic Bidder whose prices are lowest on calculation of material cost on FOR destination basis.	compared to any other acceptable domestic Bidder on calculation of cost as per C.1.1.(ii) above on FOR destination basis, then such L-1 bidder as per C.1.1.(i) would have to match its total cost to the level of such domestic Bidder whose prices are lowest on calculation of total cost on FOR destination basis as per C.1.1.(ii).
C.1.1.(v)	While evaluating the bids, the closing B.C. Selling market rates of exchange declared by the State Bank of India on the day prior to the price bid opening will be taken into account for conversion of foreign currency into Indian Rupees. Where the time lag between opening of price bid and final decision exceeds three months, the B.C. selling market rate of exchange declared by SBI on the day prior to date of final decision will be adopted for conversion of foreign currency into Indian Rupees.	C.1.1.(iv) While evaluating the bids, the closing B.C. Selling market rates of exchange declared by the State Bank of India on the day prior to the price bid opening will be taken into account for conversion of foreign currency into Indian Rupees. Where the time lag between opening of price bid and final decision exceeds three months, the B.C. selling market rate of exchange declared by SBI on the day prior to date of final decision will be adopted for conversion of foreign currency into Indian Rupees.
C.1.1.(vi)	Optional items, if any, shall not be considered for evaluation.	C.1.1(v)Optional items, if any, shall not be considered for evaluation.
C.1.1.(vii)	If Customs Duty/Excise Duty/Sales Tax/Service Tax are being taken into account for the purpose of evaluation of bids then the rate of Customs Duty/Excise Duty/Sales Tax /Service Tax as prevailing on the date of bid closing/date of revised price bid closing as the case may be will be taken into consideration for the propose of evaluation of bids. However, if there is any change in the rate of Customs Duty/Excise Duty /Sales Tax /Service Tax	C.1.1(vi) As Customs Duty/GST on the supply of goods and / or services is being taken into account for the purpose of evaluation of bids, the rate of Customs duty/GST on the supply of goods and or services as prevailing on the date of bid closing will be taken into consideration for the purpose of evaluation of bids. However, if there is any change in the rate of Customs duty/GST after the date of bid closing but prior to award of the contract due to which there is

	<p>after the date of bid closing/date of revised price bid closing but prior to award of the contract due to which there is any change in the original ranking of Bidders, then the Bidder who has emerged lowest based on the rate of Customs Duty/Excise Duty/Sales Tax /Service Tax as prevailing on the date of bid closing/bid submission/opening of revised prices would be considered for award of contract but subject to matching his prices with the Bidder who has emerged lowest as a result of modification in duties & taxes. In case originally evaluated L-1 Bidder fails to match the price (with the Bidder who emerges L-1 due to change in Duties) then the award of contract will go to the Bidder who subsequently emerges L-1 due to change in Duties.</p>	<p>any change in the original ranking of bidders, then the bidder who has emerged lowest based on the rate of Customs duty/GST as prevailing on the date of bid closing would be considered for award of contract but subject to matching his prices with the bidder who has emerged lowest as a result of modification in rate of Customs duty/GST. In case originally evaluated L-1 Bidder fails to match the price (of the bidder who emerges L-1 due to change in rate of Customs duty/GST) then the award of contract will go to the bidder who subsequently emerges L-1 due to change in rate of Customs duty/GST.</p>
C.3	<p>Deemed Exports Benefits</p> <p>(Circular No. 30/2016 dated 05.07.2016)</p> <p>Supplies to ONGC shall be entitled for Deemed Export Benefits as per para 7.02(f) read with para 7.03 of FTP 2015-20 for petroleum operation, provided the tendered and offered items are covered in the list 34 of Notification No. 12/2012-Customs dated 17.03.2012 (as amended from time to time).</p> <p>Deemed Exports shall be eligible for the following benefits in respect of manufacture and supply of goods qualifying as deemed exports:</p>	deleted

- a) Advanced License for intermediate supply/
deemed export
- b) Deemed Exports drawback
- c) Refund of Terminal Excise Duty

The domestic suppliers will quote net price after taking into account the Deemed Export Benefits as applicable. The domestic bidders are requested to check the latest position on the subject on their own and in the event of any increase in the Customs and Excise Duty due to change/abolition of the Deemed Export Benefits (DEB), within contractual delivery, ONGC shall reimburse the same to the supplier at actuals on submission of documentary proof of such payments having been made. The bidder must specify in their bid the import content (quantity and value wise), and the item number in the Customs Manual under which the raw material is to be imported by them. However, in case of any increase in Customs/Excise duty due to change/abolition of DEB beyond the original contractual delivery/completion date, ONGC will not pay / reimburse such increase in Customs and Excise duty. In the event of any decrease in the Customs Duty and Excise Duty by changing the DEB by the Govt., the supplier shall pass on such decrease to ONGC immediately. The reimbursement (from either party) shall only be limited to the payment of Customs Duty/Excise Duty, and not for any other benefit under Deemed Exports to the contractor/supplier.

C.4	Import Content: Indian bidders must indicate in their bid, the following details of the import content (i) list of materials to be imported, (ii) the quantity, (iii) their CIF value, (iv) relevant Customs tariff and (v) currency(ies) involved thereof, in the supply which shall be indicated in the supply order / contract.	Import Content: Indian bidders must indicate in their bid, the following details of the import content (i) list of materials to be imported, (ii) the quantity, (iii) their CIF value, (iv) <u>HSN code</u> and (v) currency(ies) involved thereof, in the supply which shall be indicated in the supply order / contract.

Statement showing existing vis-à-vis modified provisions of BEC for procurement of goods against Indigenous Tenders (NCB)

Clause No.	Existing Provisions	Modified Provisions
B.1 B.1.2	<p>Technical Rejection Criteria</p> <p>Documentary evidence in respect of the above should be submitted in the form of copies of relevant Purchase Orders alongwith copies of any of the documents in respect of satisfactory execution of each of those Purchase Orders, such as - (i) Satisfactory Inspection report (OR) (ii) Satisfactory supply completion / Installation report (OR) (iii) Consignee Receipted Delivery Challans (OR) (iv) Central Excise Gate Pass / Tax Invoices issued under relevant rules of Central Excise / VAT (OR) (v) any other documentary evidence that can substantiate the satisfactory execution of each of the purchase orders cited above.</p>	<p>Technical Rejection Criteria</p> <p>Documentary evidence in respect of the above should be submitted in the form of copies of relevant Purchase Orders alongwith copies of any of the documents in respect of satisfactory execution of each of those Purchase Orders, such as - (i) Satisfactory Inspection report (OR) (ii) Satisfactory supply completion / Installation report (OR) (iii) Consignee Receipted Delivery Challans (OR) (iv) Central Excise Gate Pass / Tax Invoices issued under relevant rules of Central Excise / VAT/GST (OR) (v) any other documentary evidence that can substantiate the satisfactory execution of each of the purchase orders cited above.</p>
B.2.5.	Offers of following kinds will also be rejected:	No Change
B.2.5.(h)	(Applicable for cases where scope of supply involves rendering of any taxable service):	Deleted

Clause No.	Existing Provisions	Modified Provisions
B.2.5.(h)	Offers not accompanied with a copy of valid registration certificate under Service Tax Rules or an undertaking for submission of copy of requisite service tax registration certificate alongwith the first invoice submitted for payment against the purchase order. <i>(Not applicable for Service providers from outside India, who do not have any fixed establishment or permanent address in India).</i>	Offers not accompanied with a copy of valid GST registration certificate under GST Legislations of India.
B.2.5.(i)	<p>(Full clause, or the entries such as 'Input VAT credit' and 'CENVAT credit' to be deleted if not applicable, depending on situations where ONGC is in not a position to avail the Input VAT credit, or CENVAT credit, or both)</p> <p>Offers not accompanied with an undertaking to provide all the necessary certificates / documents for enabling ONGC to avail Input VAT credit and CENVAT credit benefits (wherever applicable), in respect of the payments of VAT, Excise Duty, Service Tax etc. which are payable against the contract (if awarded), alongwith documentary evidence for payment of Excise Duty and Service Tax.</p>	<p>Offers not accompanied with an undertaking to provide all the necessary compliances/ Invoice/documents required under GST legislation for enabling ONGC to avail Input tax (GST) credit.</p> <p>(Not applicable for the bidder who are under composition levy)</p>

C.PRICE EVALUATION CRITERIA

Clause No.	Existing Provisions	Modified Provisions
C.1.	Price Evaluation Criteria	No Change
C.1.I	Bids will be evaluated item-wise / group-wise, as the case may be, on FOR Destination basis.	No Change
C.1.II	Where installation / commissioning and other services are required, the cost of the same, inclusive of Service Tax as applicable for such Services, shall be considered for evaluation.	Where services like installation / commissioning, training, AMC etc. are required, the cost of the same needs to be indicated separately. GST on the cost of goods and on the cost of services as applicable, shall be considered for evaluation.
C.1.III	Optional items, if any, shall not be considered for evaluation.	No change
C.1.IV	If Customs Duty/Excise Duty/Sales Tax/Service Tax are being taken into account for the purpose of evaluation of bids then the rate of Customs Duty/Excise Duty/Sales Tax Service Tax as prevailing on the date of bid closing/date of <u>revised price bid</u> closing as the case may be will be taken into consideration for the propose of evaluation of bids. However, if there is any change in the rate of Customs Duty/Excise Duty /Sales Tax Service Tax after the date of bid closing/date of <u>revised price bid</u> closing but prior to award of the contract due to which there is any change in the original ranking of Bidders, then the Bidder who has emerged lowest based on the rate of Customs Duty/Excise Duty/Sales Tax Service Tax as prevailing on the date of bid closing/bid submission/opening of <u>revised prices</u> would be considered for award of	As GST on the supply of goods and/or services is being taken into account for the purpose of evaluation of bids, the rate of GST on the supply of goods and/or services as prevailing on the date of bid closing will be taken into consideration for the purpose of evaluation of bids. However, if there is any change in the rate of GST after the date of bid closing but prior to award of the contract due to which there is any change in the original ranking of bidders, then the bidder who has emerged lowest based on the rate of GST as prevailing on the date of bid closing would be considered for award of contract but subject to matching his prices with the bidder who has emerged lowest as a result of modification in rate of GST. In case originally evaluated L-1 Bidder fails to match the price (of the bidder who emerges L-1 due to change in rate of GST) then the award of contract will go to the bidder who subsequently emerges L-1 due to change in rate of GST.

	<p>contract but subject to matching his prices with the Bidder who has emerged lowest as a result of modification in duties & taxes. In case originally evaluated L-1 Bidder fails to match the price (with the Bidder who emerges L-1 due to change in Duties) then the award of contract will go to the Bidder who subsequently emerges L-1 due to change in Duties</p>	
C.3	<p>Import Content: Indian bidders must indicate in their bid, the following details of the import content , if any, (i) list of materials to be imported, (ii) the quantity, (iii) their CIF value, (iv) relevant Customs tariff and (v) currency(ies) involved thereof, in the supply which shall be indicated in the supply order / contract.</p>	<p>deleted</p>

Statement showing existing vis-vis modified BEC conditions for Services being procured through NCB Tender

Clause No.	Existing Provisions	Proposed Modified Provisions
B.2-4	Offers of following kinds will be rejected	Offers of following kinds will be rejected
B.2-4-(l)	Offers not accompanied with a copy of valid registration certificate under Service Tax Rules or an undertaking for submission of copy of requisite service tax registration certificate along with the first invoice under the contract.	Offers not accompanied with a copy of valid registration certificate under GST Legislation of India
B.2-4-(m)	<p>(The underlined portions which are not applicable, or the full clause, to be deleted, if ONGC is in not a position to avail the Input VAT credit, or CENVAT credit, or both)</p> <p><u>Offers not accompanied with an undertaking to provide all the necessary certificates / documents for enabling ONGC to avail Input VAT credit and CENVAT credit benefits (wherever applicable), in respect of the payments of VAT, Excise Duty, Service Tax etc. which are payable against the contract (if awarded), along with documentary evidence for payment of Excise Duty and Service Tax.</u></p>	<p>Offers not accompanied with an undertaking to provide all the necessary compliances/Invoice/ documents required under GST legislation for enabling ONGC to avail Input tax (GST) credit.</p> <p>(Not applicable for the bidder who are under composition levy)</p>
C-1.2	<p>(applicable where at the time of invitation of tender, it is known that Service Tax would be applicable):</p> <p>Bidders are required to ascertain themselves, the prevailing rates of Service tax and all other taxes and duties as applicable (along with rates of all related levies viz. Surcharges, Cess, etc.,) on the scheduled date of submission of Price Bids/ revised Price Bids (if any) and</p>	<p>Bidders are required to ascertain themselves, the prevailing rates of GST and all other taxes and duties as applicable on the scheduled date of submission of Price Bids and ONGC would not undertake any responsibility whatsoever in this regard.</p>

Clause No.	Existing Provisions	Proposed Modified Provisions
	<p>ONGC would not undertake any responsibility whatsoever in this regard.</p> <p>Accordingly, bidders (excluding the Service providers covered under clause 1.2.1 below) should quote the prices, clearly indicating the applicable rate of Service Tax, / description of service as per Service Tax rules (under which the respective service is covered) alongwith all other taxes and duties applicable. Details of abatements / deductions available, if any, should also be indicated specifically.</p> <p>Total price inclusive of all taxes and duties (including Service Tax) as applicable shall be taken for evaluation.</p> <p>In case the Services Tax and other taxes / duties are not quoted explicitly in the offer, the offer will be considered as inclusive of all liabilities of the same (Tax& Duties).</p> <p>In the contracts involving multiple services or involving supply of certain goods / materials alongwith the services, the Bidder should give separate break-up for cost of goods and cost of various services, and accordingly quote Service Tax as applicable for the taxable services. In case the Bidder does not give break-up of the quoted prices, separately indicating the components of taxable services and material to be supplied (if any), the Service Tax will be loaded on entire quoted / contract value for evaluation considering abatement, if an, as per statute.</p> <p>Service Tax, if any applicable, on input services required to meet the scope of work will be borne by the Bidder within their quoted prices. The bidder must avail eligible</p>	<p>Accordingly, bidders (excluding the Service providers covered under clause C-1.2.1 below) should quote the prices, clearly indicating the applicable rate of GST / description of service as per GST rules (under which the respective service is covered), Service Accounting Code, alongwith all other taxes and duties applicable.</p> <p>Total price inclusive of GST as applicable shall be taken for evaluation.</p> <p>In case the GST is not quoted explicitly in the offer, the offer will be considered as inclusive of GST.</p> <p>In the contracts involving multiple services or involving supply of certain goods or materials (which should be consumable in nature forming part of taxable service) along with the services, the Bidder should give separate break-up for cost of goods and cost of various services, and quote GST as applicable for the taxable services.</p> <p>GST and Customs Duty if any applicable, on input services /capital goods/inputs required to meet the scope of work will be borne by the Bidder within their quoted prices. The</p>

Clause No.	Existing Provisions	Proposed Modified Provisions
	CENVAT/VAT credit of tax/ duty paid on input services /capital goods/ Inputs and benefit of CENVAT/VAT credit should be passed on to ONGC by way of t quoting rate(s) net of CENVAT/VAT credit i.e. gross value of service adjusted by CENVAT/VAT credit available to the bidder.	bidder must avail eligible input tax credit of GST and Customs Duty paid on input services /capital goods/ Inputs and benefit of input tax credit should be passed on to ONGC by way of quoting rate(s) net of input tax credit i.e. value of goods/service adjusted by input tax credit available to the bidder.
C-1.2.1	For Services received by ONGC, in taxable territory of India where as per relevant provisions of tender document, the liability to pay 100% Service Tax is on ONGC, the Bidder should not include the Service Tax in his quoted price. However, the Service Tax as applicable will be loaded for evaluation on the portion of services which attract Service Tax. In case the Bidder does not give break-up of the quoted price, separately indicating the component for the taxable services and material to be supplied (if any), the Service Tax will be loaded on entire quoted / Contract value.	For Services provided to ONGC in taxable Territory of India where as per relevant provisions of tender document, the liability to pay 100% GST is on ONGC, the bidder should not include the GST in his quoted price. However, the GST as applicable will be loaded on the quoted price for the purpose of evaluation.
C-1.2.2	For Services received by ONGC, where liability to pay Service Tax shall be partly on ONGC and partly on respective service provider as per clause No. 10.5.1 and 10.5.2 of Annexure-I, bidder should include 100% Service Tax in their quoted prices. However, payment to the contractor shall be made after deducting portion of Service Tax to be paid by ONGC directly to the tax authorities.	- deleted-
2.2	Or applicable whereat the time of invitation of tender, it is known that Service Tax would not be applicable Bidders shall quote the prices exclusive of Service Tax as the same will not be taken into consideration for evaluation.	- deleted-

Clause No.	Existing Provisions	Proposed Modified Provisions
	<p>However, in the contracts involving multiple services or involving supply of certain goods / materials alongwith the services, the Bidder should give separate break-up for cost of goods and cost of various services.</p> <p>At present, Service Tax is not payable for the tendered services for the specified location. In case, Service Tax becomes applicable and levied later on, ONGC shall bear the Service Tax and interest, if any, imposed by Tax Authorities due to non-payment of service tax by the Bidder. In that case, the Bidder (Indian bidder and foreign bidder having permanent establishment in India) must avail eligible CENVAT credit of tax/ duty paid on input services /capital goods/ Inputs and benefit of CENVAT credit should be passed on to ONGC. Service Tax, if any applicable, for input services required to meet the scope of work will be borne by the Bidder within their quoted prices.</p>	
C-2.3	<p>If Customs Duty/Excise Duty/Sales Tax/Service Tax are being taken into account for the purpose of evaluation of bids then the rate of Customs Duty/Excise Duty/Sales Tax Service Tax as prevailing on the date of bid closing/date of revised price bid closing as the case may be will be taken into consideration for the propose of evaluation of bids. However, if there is any change in the rate of Customs Duty/Excise Duty /Sales Tax Service Tax after the date of bid closing/date of revised price bid closing but prior to award of the contract due to which there is any change in the original ranking of Bidders, then the Bidder who has emerged lowest based on the rate of Customs Duty/Excise Duty/Sales Tax Service Tax as prevailing on the date of bid closing/bid submission/opening of revised prices would be considered for award of contract but subject to matching</p>	<p>As GST is being taken into account for the purpose of evaluation of bids, then the rate of GST as prevailing on the date of bid closing will be taken into consideration for the propose of evaluation of bids. However, if there is any change in the rate of GST after the date of bid closing but prior to award of the contract due to which there is any change in the original ranking of bidders, then the bidder who has emerged lowest based on the rate of GST as prevailing on the date of bid closing would be considered for award of contract but subject to matching his prices with the bidder who has emerged lowest as a result of modification in GST. In case originally evaluated L-1 bidder fails to match the price (of the bidder who emerges L-1 due to change in GST rate) then the award of contract will go to the bidder who subsequently emerges L-1 due to change in GST rate.</p>

Clause No.	Existing Provisions	Proposed Modified Provisions
	<p>his prices with the Bidder who has emerged lowest as a result of modification in duties & taxes. In case originally evaluated L-1 Bidder fails to match the price (with the Bidder who emerges L-1 due to change in Duties) then the award of contract will go to the Bidder who subsequently emerges L-1 due to change in Duties.</p>	

Statement showing existing vis-vis modified BEC conditions for Service being procured through ICB Tender

Clause No.	Existing Provisions	Modified Provisions
B.2-4	<p>Commercial Rejection Criteria</p> <p>Offers of following kinds will be rejected</p>	<p>Commercial Rejection Criteria</p> <p>Offers of following kinds will be rejected</p>
B.2-4-(l)	<p>Offers not accompanied with a copy of valid registration certificate under Service Tax Rules or an undertaking for submission of copy of requisite service tax registration certificate alongwith the first invoice under the contract. (Not Applicable for Service providers from outside India, who do not have any fixed establishment or permanent address in India).</p> <p>Offers not accompanied with a declaration to the effect that the bidder do not have any fixed establishment or permanent address in India. (Applicable for Service providers from outside India, who do not have any fixed establishment or permanent address in India).</p>	<p>Offers not accompanied with a copy of valid GST registration certificate under GST Legislation of India</p> <p>In case of foreign bidders, if GST registration certificate is not available at the time of submission of bid, the bidder shall submit an undertaking to provide copy of the same along with first invoice.</p> <p>(Not applicable for supply of Service by foreign service provider providing services from outside India who do not have any fixed place of business or residence in India. Such bidder shall provide undertaking to that effect)</p>
B.2-4(m)	<p>(The underlined portions which are not applicable, or the full clause, to be deleted, if ONGC is in not a position to avail the Input VAT credit, or CENVAT credit, or both)</p>	<p>Offers not accompanied with an undertaking to provide all the necessary compliances /Invoice /documents required</p>

Clause No.	Existing Provisions	Modified Provisions
	<p>Offers not accompanied with an undertaking to provide all the necessary certificates / documents for enabling ONGC to avail Input VAT credit and CENVAT credit benefits (wherever applicable), in respect of the payments of VAT, Excise Duty, Service Tax etc. which are payable against the contract (if awarded), alongwith documentary evidence for payment of Excise Duty and Service Tax.</p>	<p>under GST legislation for enabling ONGC to avail Input tax (GST) credit. (Not applicable for the bidder who are under composition levy)</p>
C-2.2	<p>(applicable where at the time of invitation of tender, it is known that Service Tax would be applicable):</p> <p>Bidders are required to ascertain themselves, the prevailing rates of Service tax and all other taxes and duties as applicable (alongwith rates of all related levies viz. Surcharges, Cess, etc.) on the scheduled date of submission of Price Bids/ revised Price Bids (if any) and ONGC would not undertake any responsibility whatsoever in this regard.</p> <p>Accordingly, bidders (excluding the Service providers covered under clause 2.2.1 below) should quote the prices, clearly indicating the applicable rate of Service Tax, / description of service as per Service Tax rules (under which the respective service is covered) alongwith all other taxes and duties applicable. Details of abatements / deductions available, if any, should also be indicated specifically.</p>	<p>Bidders are required to ascertain themselves, the prevailing rates of <u>GST</u> and all other taxes and duties as applicable on the scheduled date of submission of Price Bids and ONGC would not undertake any responsibility whatsoever in this regard.</p> <p>Accordingly, bidders (excluding the Service providers covered under clause C-2.2.1 below) should quote the prices, clearly indicating the applicable rate of GST / description of service as per GST rules (under which the respective service is covered), Service Accounting Code, alongwith all other taxes and duties applicable.</p> <p>Total price inclusive of GST as applicable shall be taken for evaluation.</p>

Clause No.	Existing Provisions	Modified Provisions
	<p>Total price inclusive of all taxes and duties (including Service Tax) as applicable shall be taken for evaluation.</p> <p>In case the Services Tax and other taxes / duties are not quoted explicitly in the offer, the offer will be considered as inclusive of all liabilities of the same (Tax& Duties).</p> <p>In the contracts involving multiple services or involving supply of certain goods / materials alongwith the services, the Bidder should give separate break-up for cost of goods and cost of various services, and accordingly quote Service Tax as applicable for the taxable services. In case the Bidder does not give break-up of the quoted prices, separately indicating the components of taxable services and material to be supplied (if any), the Service Tax will be loaded on entire quoted / contract value for evaluation considering abatement, if an, as per statute.</p> <p>Service Tax, if any applicable, on input services required to meet the scope of work will be borne by the Bidder within their quoted prices. The bidder must avail eligible CENVAT/VAT credit of tax/ duty paid on input services /capital goods/ Inputs and benefit of CENVAT/VAT credit should be passed on to ONGC by way of t quoting rate(s) net of CENVAT/VAT credit i.e. gross value of service adjusted by CENVAT/VAT credit available to the bidder.</p>	<p>In case the GST is not quoted explicitly in the offer, the offer will be considered as inclusive of GST and also provisions of change in law will not apply.</p> <p>In the contracts involving multiple services or involving supply of certain goods or materials (which should be consumable in nature forming part of taxable service) along with the services, the Bidder should give separate break-up for cost of goods and cost of various services, and quote <u>GST</u> as applicable for the taxable services.</p> <p>GST and Customs Duty if any applicable, on input services /capital goods/inputs required to meet the scope of work will be borne by the bidder within their quoted prices. The bidder must avail eligible input tax credit of GST and Customs Duty paid on input services /capital goods/ Inputs and benefit of input tax credit should be passed on to ONGC by way of quoting rate(s) net of input tax credit i.e. value of goods/service adjusted by input tax credit available to the bidder.</p>

Clause No.	Existing Provisions	Modified Provisions
C-2.2.1	For Services received by ONGC in taxable Territory of India from a Service provider located outside the taxable territory of India, who does not have any fixed establishment or permanent address for providing taxable service in India, or as per relevant provisions of tender document, where the liability to pay 100% Service Tax is on ONGC, the Bidder should not include the Service Tax in his quoted price. However, the Service Tax as applicable will be loaded for evaluation on the portion of services which attract Service Tax. In case the Bidder does not give break-up of the quoted price, separately indicating the component for the taxable services and material to be supplied (if any), the Service Tax will be loaded on entire quoted / Contract value.	For Services provided to ONGC in taxable Territory of India by foreign service provider providing services from outside India who does not have any fixed place of business or residence in India, or as per relevant provisions of tender document, where the liability to pay 100% GST is on ONGC, the bidder should not include the GST in his quoted price. However, the GST as applicable will be loaded on the quoted price for the purpose of evaluation.
C-2.2.2	For Services received by ONGC, where liability to pay Service Tax shall be partly on ONGC and partly on respective service provider as per clause No. 10.5.1 and 10.5.2 of Annexure-I, bidder should include 100% Service Tax in their quoted prices. However, payment to the contractor shall be made after deducting portion of Service Tax to be paid by ONGC directly to the tax authorities.	-deleted-
2.2	Or applicable whereat the time of invitation of tender, it is known that Service Tax would not be applicable	-deleted-

Clause No.	Existing Provisions	Modified Provisions
	<p>Bidders shall quote the prices exclusive of Service Tax as the same will not be taken into consideration for evaluation. However, in the contracts involving multiple services or involving supply of certain goods / materials alongwith the services, the Bidder should give separate break-up for cost of goods and cost of various services.</p> <p>At present, Service Tax is not payable for the tendered services for the specified location. In case, Service Tax becomes applicable and levied later on, ONGC shall bear the Service Tax and interest, if any, imposed by Tax Authorities due to non-payment of service tax by the Bidder. In that case, the Bidder (Indian bidder and foreign bidder having permanent establishment in India) must avail eligible CENVAT credit of tax/ duty paid on input services /capital goods/ Inputs and benefit of CENVAT credit should be passed on to ONGC. Service Tax, if any applicable, for input services required to meet the scope of work will be borne by the Bidder within their quoted prices.</p>	
C-2.3	<p>If Customs Duty/Excise Duty/Sales Tax/Service Tax are being taken into account for the purpose of evaluation of bids then the rate of Customs Duty/Excise Duty/Sales Tax Service Tax as prevailing on the date of bid closing/date of revised price bid closing as the case may be will be taken into consideration for the propose of evaluation of bids. However, if there is any change in the rate of Customs Duty/Excise Duty /Sales Tax Service</p>	<p>As GST is being taken into account for the purpose of evaluation of bids, the rate of GST as prevailing on the date of bid closing will be taken into consideration for the propose of evaluation of bids. However, if there is any change in the rate of GST after the date of bid closing but prior to award of the contract due to which there is any change in the original ranking of bidders, then the bidder who has emerged lowest based on the rate of GST as</p>

Clause No.	Existing Provisions	Modified Provisions
	<p>Tax after the date of bid closing/date of revised price bid closing but prior to award of the contract due to which there is any change in the original ranking of Bidders, then the Bidder who has emerged lowest based on the rate of Customs Duty/Excise Duty/Sales Tax Service Tax as prevailing on the date of bid closing/bid submission/opening of revised prices would be considered for award of contract but subject to matching his prices with the Bidder who has emerged lowest as a result of modification in duties & taxes. In case originally evaluated L-1 Bidder fails to match the price (with the Bidder who emerges L-1 due to change in Duties) then the award of contract will go to the Bidder who subsequently emerges L-1 due to change in Duties.</p>	<p>prevailing on the date of bid closing would be considered for award of contract but subject to matching his prices with the bidder who has emerged lowest as a result of modification in GST. In case originally evaluated L-1 bidder fails to match the price (of the bidder who emerges L-1 due to change in GST rate) then the award of contract will go to the bidder who subsequently emerges L-1 due to change in GST rate.</p>